

DOCTORAL THESIS

Accounting for Gender

A historical evaluation of the gendered hierarchy of the UK accounting profession

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Accounting for Gender: A historical evaluation of the gendered hierarchy of the UK accounting profession

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Abstract

‘Accounting has come to occupy an ever more significant position in the functioning of modern industrial societies’ (Burchell *et al* 1980: 5). Almost 40 years have elapsed since this comment was made and during that time the UK accounting profession has secured a fundamental presence in the neoliberal global economy, wielding great power. However, the scale and scope of accounting’s success has been gender asymmetrical; women accountants have not achieved commensurate success with men either in terms of ICAEW membership or Big 4 partner numbers. This thesis charts the role and performance of women in the UK accounting profession from 1870 to 2013, critically assessing the reasons why women fail to do as well as men.

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Glossary

Andersen	Arthur Andersen & Co.
APB	Auditing Practices Board
APC	Auditing Practices Committee
CEO	Chief Executive Officer
CFO	Chief Finance Officer
Deloitte	Deloitte Touche Tohmatsu
DoT	Department of Trade
EHRC	Equal and Human Rights Commission
EU	European Union
FD	Financial Director
FRC	Financial Reporting Council
GGGI	Global Gender Gap Index
GSC	Global Steering Committee
HRM	Human Resource Management
IASB	International Accounting Standards Board
IASC	International Accounting Standards Committee
ICAEW	Institute of Chartered Accountants in England and Wales
ICAS	Institute of Chartered Accountants in Scotland

IFAC	International Federation of Accountants
IMF	International Monetary Fund
IOSCO	International Organization of Securities Commissions
JDC	Joint Disciplinary Committee
JDS	Joint Disciplinary Scheme
LAA	London Association of Accountants
NUWSS	National Union of Women's Suffrage Societies
PwC	Price Waterhouse Coopers
SEC	Securities and Exchange Commission
SIA	Society of Incorporated Accountants
SPEW	Society for the Promotion of Employment for Women
TUC	Trade Union Congress
WTO	World Trade Organization

Chapter 1: The Evolution of the Accounting Profession

1.1: Autobiography of the thesis

A woman must have a thorough knowledge of music, singing, drawing, dancing, and the modern languages, to deserve the word; and besides all this, she must possess a certain something in her air and manner of walking, the tone of her voice, her address and expressions, or the word will be but half-deserved.

(Jane Austen, *Pride and Prejudice*)

Memorable advice I was given when embarking upon the journey of this thesis was to identify the 'autobiography of the question' (Boden *et al* 2005: 35). By this I understood that I was being encouraged to discuss how I became interested in the research question which would absorb my attention for a good many years to come. I heeded this advice and so begin my thesis with the autobiography of my interest in why women have not fared as well as men in terms of both numbers and hierarchical achievements, in the UK accounting profession.

I dusted off the publicity picture taken just under twenty-five years ago to celebrate the latest cohort of Coopers & Lybrand (now part of PricewaterhouseCoopers, PwC) staff qualifying as members of the Institute of Chartered Accountants in England and Wales (ICAEW). There I stood, next to eight of my peers, all equally confident that our newly acquired qualification would open the door to a successful, well-paid future. I considered how these eight people and I had fared during the last twenty years. These individuals had achieved varying degrees of financial and status accomplishments, as a list of

their occupations reveals; financial director (FTSE 100, multinational company); accounting firm partner; financial director (Utility Company); financial director (Education Funding Body); housewife; higher education lecturer (public sector); financial accountant (Small and Medium Sized Enterprise); small accounting firm manager; self-employed accounts preparation accountant.

Those on the first half of my list had gone on to gain lucrative, respected positions, the second half (including me) achieved much less in terms of remuneration and career status. We had all started out on an apparently even footing, equally ambitious, so what had happened to make half of us high flyers and the other half not having fulfilled our potential?

I realized that my list could be split into two halves, not only by career achievement, but also by gender. My male peers dominated, though not exclusively, the senior jobs. My female peers tended to have secured the lower paid, less prestigious positions. Was this just a coincidence, or was there a cause for the success of some and the relatively lacklustre performance of others?

A glance at an article posted on a PwC website suggested an immediate answer. "Why are there so few women in leadership?" it demanded (PwC 2014). This was typical of headlines in UK national newspapers and articles in accounting's press. Calls for women board quotas and other such demands indicate that the limited number of women achieving senior positions is a matter of public concern. Perhaps the failure of as many of my female peers to achieve parity of financial and hierarchical success with our male peers was due to the

same gendering troubles. The autobiographies of the questions I address in this thesis originate in my work life.

In September 1987 I joined Arthur Andersen & Co (Andersen) as a trainee chartered accountant and was assigned to a new office which failed to develop its regional clientele and so closed in 1989. I transferred my training contract to a different Big 6 accountancy firm, Coopers & Lybrand. I made the transition from one large accounting firm to another very easily despite the different demands each firm placed on its employees; Andersen's people were encouraged to work aggressively as individuals whilst the staff of Coopers & Lybrand were urged to envisage themselves as competitive team members. I qualified as a chartered accountant in 1991 by which time Coopers & Lybrand had begun a series of mergers which resulted in it being part of PricewaterhouseCoopers (PwC).

My career progression in PwC was, I realized, not nearly as swift as many of my male counterparts. Their career paths not only appeared to evidence more rapid promotion, but also seemed to me to be more transparent and more straightforward than mine. I therefore decided to continue with the necessary two years post qualification experience in PwC, before moving into industry.

I was motivated by a widely held belief in the professional accounting community that women found it easier to advance to positions of authority in industry than in public accounting. To my surprise, when I handed in my resignation, the male PwC partner to whom I reported informed me he was disappointed, and felt let down because he had plans to further my career, starting with a promotion to manager. He immediately offered me the promotion

if I remained in PwC, but I refused. I felt uneasy accepting a new role which I felt had been offered only to prevent my resignation.

This lack of understanding on my part of whatever signals were sent to me and the lack of clarity on his part in communicating his intentions to help advance my career in the partnership did not seem to have been an issue for my male peers. Perhaps there were informal conversations with partners at all those sporting occasions or after work beers. Sports talk and beers were less of an option for female accountants. When I left PwC, I used my qualification and experience to achieve various senior managerial positions in industry -- achievements I decided to leave behind in favour of a career as a university lecturer which allowed me more time to achieve a better work life balance.

My early reading for this research led me to Ciancanelli *et al* (1990). The data in this seminal paper covers my cohort of accounting trainees and evidences that my experiences in the profession were not unique, highlighting the serious issue of gender inequality in the accounting profession. Whilst gender inequality in all manner of work organisations is a fact of everyday life, what makes the study of the accounting profession so important in this regard is that the Big 4 accounting firms (Ernst and Young, PwC, KPMG and Deloitte Touche Tohmatsu) wield considerable influence and global power. As such, an analysis of how male dominance is held in place in these firms, and of how they are gendered could contribute to a broader understanding of the gendered nature of contemporary global economic power structures.

Ciancanelli *et al* (1990) is a mixed/combined method paper which analyses the historical trend of women's entry and advancement in the profession. During the

1980s, women were entering the accountancy profession in increasing numbers, such that the ICAEW's (the main UK accounting body, and the most prestigious) membership statistics were becoming a fairer reflection of broader society. However, the same transition was not occurring at the higher echelons of management of the large firms. My own experience indicated a gap between the promises of the recruitment literature used by the large accounting firms and reality; women were able to enter the profession, but were not able to progress to higher levels as easily as men. Ciancanelli *et al* (1990) offers explanations of this phenomenon and a prognosis of future positive change -- which have yet to materialise.

Because I was part of the tidal wave of women entering the accountancy profession reported by Ciancanelli *et al* (1990) and so lived the events after the paper ended, I wanted to follow up their work in order to document and analyse what actually happened to my generation of female accountants. This thesis uses Ciancanelli *et al* as its starting point and explores and explains the continued poor rate of progression of women in the profession.

In the following section, 1.2, I situate my own accounting experience in a contextualisation of the UK profession and draw out the conceptual themes of this thesis. From the themes I construct the research questions in section 1.3. Following this, in section 1.4, I define the theoretical lens I apply to the phenomena identified in my research questions. In section 1.5 I delineate the focus of my study, indicating how the research questions will be answered through a series of work packages. Section 1.6 draws this chapter to a close, where I sketch out the work I perform in the chapters to follow and also identify the contributions of this thesis.

1.2: Themes and issues

Reflecting on my experience of working in the accounting profession I realised that my story follows three major narrative strands. The first strand relates to my choice of career – one of working in a global accounting profession. When I joined Andersen's and eventually Coopers & Lybrand they were two of the Big 6 accounting firms which ultimately merged to form the Big 4. The Anglo-American accounting profession was a multi-national business and the big accounting firms were fundamental to the globalisation process. These firms grew so large that they exceeded the size and global spread of their largest corporate clients.

The professional tenor inside the firms was replaced by a more commercial approach to accounting. The pressure to grow revenue and profits was internally driven by the senior partners in the large firms. All partners were under significant pressure to win new audit clients and retain new ones, as the audit process allowed the partners to cross-sell consultancy services. The big accounting firms rebranded themselves as business advisory firms offering a multi-disciplinary service which reflected the importance of non-audit services to the accounting brand. They became key players in the global financial markets and were embedded in global capitalism. Historically the ability of accounting to provide capitalism with the complete calculability of all factors of production enabled capitalism to flourish. The most basic accounting identity or equation which equated an organization's assets to its liabilities and equity allowed capitalism to pursue its relentless quest for profit. Indeed accounting has been a central part and major driver of modern capitalism's development.

Accounting's co-emergence with capitalism has brought it substantial advantages. Since I joined the profession in the 1980s the power of the global audit firms has grown significantly in terms of social and political influence as well as in financial terms. In the UK the Big 4 accounting firms are the largest employer of accountants, dominating the audit market from which their revenue in the UK alone exceeds £1,835million (FRC 2014).

The second theme that links my story with wider issues is the people who constitute the Big 4. Accounting provides a service rather than a tangible product. As such, accounting's revenue is derived from technical knowledge imparted by the individuals who make up the firms. I realize from my own experience that being a professional consists not only of knowledge accumulation but also behaviour management. This is made apparent by the use of the 'Big 4 type'. Big 4 firms create their own apparently exclusive versions of professionalism through the use of a general characteristic they wished to portray to the public, each being unique to the large accounting firm. The characteristics vary from gentlemanly, aggressive, competitive, hard-working or having a superior attitude. The Big 4 type invokes characteristics of dress, physical appearance, and presentation skills the summation of which involves the construction of a particular identity.

Identity creation is important because the accountant adopts appropriate professional behaviour as a way of being accepted by both client and peers (Grey 1998). Behavioural aspects convey the impression that the profession and the services it offers are unique, thus acting as an exclusionary technique to distance the professional from others not part of the professional group.

As I had found, the big accounting firms employ graduates who, over the course of their three-year traineeship are socialized into being competent accountants able to decipher and adhere to the firm's underlying standards of behaviour. This socialization ranges from the trivial matter of learning to dress professionally and (for women only) to apply make-up properly, to the more fundamental such as the neglect of aspects of life outside of work. The Big 4 use training courses to ensure that the relevant behaviour displayed in front of clients is reinforced and developed. The large firms make a great effort to ensure that the accountant learns what is expected of them in terms of privileging of the client. Therefore, being a professional is embedded in a diffuse series of issues including appearance, behaviour, gender, sexuality and hierarchy (Grey 1998; Rumens 2016).

The third theme which emerged from my story is the realization that being a woman was at odds with the identity of a professional accountant. White, male, heterosexual attributes are used by the large accounting firms to construct professional identity and if a trainee accountant is unable to conform to these then a less lucrative career path can be expected.

My experience was that the successful accountant prioritizes work demands, including after-work homosocializing. These activities very often focused on copious alcohol consumption or sporting activities such as rugby or football matches. The events are conducive to networking -- the 'old boys' club'-- from which many, including many women are effectively excluded. Knowledge and appropriate professional behaviour is learnt through the after-work events as well as providing the opportunity to secure a mentor to act as a guide and sponsor.

The dearth of women in the profession and their scarcity at senior levels was apparent when I joined the Big 6 firms. I now believe my relative lack of progress, along with that of other women -- in comparison to our male peers -- was due to our inability to conform to the professional identity demanded by the Big 4.

In sum the UK accounting profession has emerged as part of a global business spearheaded by the Big 4 firms. Accounting is reflected in almost every aspect of society and is a key underpinning of the neoliberalism which dominates the UK and world economy. Working in a knowledge service industry, the individual accountants who comprise the Big 4 are responsible for earning revenue from the provision of technical knowledge. However, fundamental to this service industry is the identity constructed around the professional accountant. Non-compliance with this identity results in a less successful career and reduced financial rewards. In my experience, as a white, heterosexual woman, that identity is predominantly gendered. As Rumens (2016) argues, it may also be heteronormative and as Hammond and Streeter (1994) contend, racialized too. However, the focus of this thesis is gender. In the next section, I discuss the research questions that I address in this thesis and which drive my subsequent analysis.

1.3: Research questions

In section 1.2 I drew out the links between my own personal narrative and some dominant themes of the accounting profession. I concluded that the accounting profession has come to exercise considerable social, political and economic power by virtue of its institutionalization as an essential actor in business

operations. The Big 4 drive the UK accounting profession and form part of a global commercial empire of considerable scale and scope in a virtual monopoly of audit and other key business services. The success of the Big 4 lies in the people it employs to provide its services and identity construction is fundamental. However, the scale and scope of the profession's success has not been gender symmetric. That is, women professionals have gained less than their male peers. This leads me to identify three main research themes:

The first theme concerns the power and prominence of the Big 4 in the UK accounting profession and the business markets. The commercialisation and growth of UK accounting is spearheaded by the Big 4 who are embedded in the global capitalist process. They have been especially successful in the development of new jurisdictions and have rebranded themselves from accounting firms to professional service providers offering a proliferation of services.

The second theme identifies the importance of the image enacted by the professional accountant as a member of a Big 4 firm. Accountants are not just required to provide clients with technical advice but also to behave in a manner expected of the role. The identity traits of the role are defined by the Big 4.

The third theme focuses on the gendered characteristics of the professional identity created by the big firms. The Big 4 construct an identity to which male attributes and gendered behaviour are essential. This acts as an exclusionary device to many women.

My practical experience of working in PwC and the subsequent use of my accounting qualification whilst working in industry revealed to me that

accounting is a very powerful force in society. It represents institutionalized power that runs through the fabric of society and is hardwired into the structures of the economy. Of particular interest in this institutional operation of power is that women are not doing as well as men. This thesis explores why this is happening. In the context of such an environment, the purpose and primary research question of this thesis is therefore to consider:

How and through what mechanisms is accounting in the UK gendered?

In this question I unravel what dominant forces drive gender in the accounting profession. I have already suggested that capitalist forces and the Big 4 accounting firms were fundamental to accounting's development however the dynamic nature of gendering demands a consideration of its likely future status in accounting.

I approached my principal research question by addressing three subsidiary questions. The first question addresses the gendering of accounting from a historical perspective and is:

What is the genealogy of the current gender regime of the UK accounting profession?

Accounting is a very complex social and organizational phenomenon which is imbricated in the development of capital. Therefore it is important to understand where gendering came from through an investigation of its parallel development with capitalism. Viewing the maturation of accounting in this way allows me to consider whether the processes institutionalized in accounting in earlier years

continue to affect a modern day profession. Foucault characterises genealogy as an investigation of those elements which 'we tend to feel [are] without history' (Foucault 1980a: 139). Using the term 'genealogy' in a Foucauldian sense, I argue in this thesis that gendering of the accounting profession has a hitherto undisclosed path of emergence that can be exposed from historical records.

My second question acknowledges the profound influence of the Big 4 on the UK accounting profession and is:

What evidence is there that the current gendered hierarchy which characterizes accounting is sustained by embedded practices and processes in the profession and specifically the Big 4?

The accounting profession is dominated by the Big 4, who not only lead the profession but are also active participants in the capitalist process. Such a distinctive position in both the professional structure and market economy provides the large accounting firms with considerable power. In addition the Big 4 are the largest employers of accountants in the UK and so their treatment of women has implications for the profession as a whole. A consideration of the large accounting firms is therefore essential when unravelling the process of gendering.

My final question considers the likely career prospects for women accountants in the twenty first century.

Given its genealogy and current status, what is the prognosis for the gendered nature of the UK accounting profession?

The accounting profession's development has evidenced some continuity in particular ways over the last 150 years. By looking at the origins and sustenance of gendering I can consider not only what the future profession will look like, but more importantly I can envision new imaginaries of what accounting could be. This final question also allows me to explore the efficacy of current Big 4 and ICAEW funded initiatives to counteract gendering. As only through a fundamental understanding of the genealogy and current workings of the profession can I critique the likely effectiveness of such programmes.

These questions necessitated the identification of suitable theoretical conceptual frameworks to aid my analysis and I introduce these in section 1.4.

1.4 Conceptual lens

I began my search for an appropriate theoretical framing of my questions with conventional organizational and accounting models. Some accounting theorists, in an attempt to acknowledge the complex nature of gendering, have synthesised a number of perspectives. One such model is based on the work of Morrison and Von Glinow (1990) and Gammie *et al* (2007). They argue that gendering is caused by the interaction of three theory groups, which they categorise as Attitudes, Attributes and Social-Structural. The Attitudes group views the differences between men's and women's behaviour, attitudes and socialization as causing the differential treatment of women in the workplace. The Attributes group perceives discriminatory policies and practices in the work place as the cause of gendering. Finally the Social-Structural group considers discrimination as deriving from complex organizational practices which are influenced by wider social structures, events and norms.

However, this theoretical synthesis proved unsuited for my purposes due to its reliance on the reiterative influence of societal factors. The model's underlying premise of the fundamental impact of society moderating the behaviour of the organization and the individual is not reflected in the accounting profession. I find that this model fails to explain why there is public support for more gender equality in the hierarchy of the profession and yet the accounting firms remain inherently gendered.

Despite its shortfalls, the synthesis (Morrison and Von Glinow 1990; Gammie *et al* 2007) provides valuable insights in the operation of discriminatory practices in the world of work. Of particular interest is the identification of the simple binary construction of men as the dominant breadwinner and women as keeper of the private sphere of domestic labour. As the traditional breadwinner, the male defines the pattern of work which is of continuous full-time employment until retirement. I was keen to pursue this line of enquiry and turned to the work of the feminist Joan Acker. She is among the first to emphasize the significance of a traditional working pattern as the cause of a non-representative hierarchy in organizations (Acker 1990).

Drawing upon feminist sociology and organizational theory, Acker developed the concept of a gendered organization embodying an Ideal Worker. Acker argues that far from being gender neutral, suppositions about gender are fundamental in the construction of an organization's systems, structures and discourse. A job description forms part of an organization's hierarchical structure and it involves a set of responsibilities, tasks and competencies. No external imperatives are reflected in the job description. The worker best able to meet the job description is 'Ideal'. Most women are unable to match the

attributes of an Ideal Worker due to their external commitments which, according to another feminist scholar Joan Williams (1998), originate in domesticity. Acker's work proves particularly apposite for explicating the gendered processes in the accounting profession, both currently and historically.

Acker's (1990) conceptual framing is fundamentally different from that employed by either organizational research or even alternative feminist analysis of organizations. Mainstream and feminist researchers (Spence and Carter 2014; Kanter 1977) tend to conceptualize organizations as bureaucratic, rational and gender-neutral institutions, presumed to exist separately from the people employed in them. As such it is assumed that it is people who bring gender-bias and discrimination *into* the gender-neutral organization. Acker (1990; 1992; 2000; 2012) emphatically challenges this notion. Rather, she argues that structures are a greater source of gendering than the individuals and that supposition about gender are fundamental in the construction of an organization's systems. Crucially she argues that a gendered organization is based on a stereotypical pattern of life for both men and women.

Acker's argument was elaborated by Williams (1998; 2000) who argues that domesticity is responsible for the creation of stereotypical gendered roles. Domesticity, as a gender system, has two defining characteristics: the organizing of market work around the concept of an Ideal Worker who works both full time hours and overtime when necessary, taking no time off for child bearing or child rearing. The second characteristic is the marginalizing of caregiving which restricts caregivers' access to social roles of authority and responsibility (Williams 1998). Domesticity is supported by the belief that men

naturally belong in the marketplace because of their innate competitiveness and aggressiveness, whilst women are more suited to caregiving because of their natural tendency to nurture and to providing care for dependents. Domesticity was initially responsible for the development of the breadwinner/homemaker gendered roles, such roles reduce the construction of gender to one type of masculinity and one type of femininity (Rumens 2013).

The appeal for this thesis of the gendered organization and Ideal Worker framework is that it both echoes the more explanatory elements of conventional theories used to understand gendering in organizations and provides a more robust framework with which to comprehend *de facto* discrimination in the face of *de jure* equality. Other theories struggle to explain why organizations remained gendered whilst UK society appears determined to make discrimination illegal

An additional attraction of Acker's theory for me is that it allows class, gender, sexuality and race to be viewed intersectionally. Acker demonstrates that class relations are formed in and through the same processes that also form gender, sexuality and race relations. The concept of class relations as economic became more relevant as neoliberal policies dominated the second half of the twentieth century. Class became embedded in capitalist processes and became intrinsic to the fundamental and necessary organization of society (Acker 1988; 2000). The concept of the Ideal Worker allows the nexus of class and gender to be identified in the patterns of social structures. This idea of capitalist business relations as gendered was first introduced by feminist scholars (Elson and Pearson 1981; Phillips and Taylor 1980), who argue that capitalism relies upon a gendered model of professional work for its success. Anglo-American

accounting utilizes the same gendered business model as capitalism. This ability to address the issues of neoliberal environments and capitalism was of particular importance given the nature of my research questions.

Acker's model was derived from her observations of an organizational project in the 1980s and was developed to apply to the gendering of organizations in the late 20th century and onwards after the equalities legislation of the 1970s.

However, I realized that the structure of Acker's framework also allows it to be applied longitudinally. Given my research interest in uncovering the genealogy of gendering in the profession I spotted the potential of applying her model to a study of accounting, thereby addressing my first subsidiary question. Whilst a Foucauldian 'genealogical' study does not necessitate a chronological investigation, I chose to adopt a linear approach as it allowed me to order my data in a coherent fashion, revealing how that which was previously taken as a given emerged and consolidated over time.

The pertinence of Acker's model to an examination of the processes and discourses currently at work in the Big 4 made it eminently suited to help answer my second subsidiary question. I have used insights from Foucault (1979) to underpin my analysis and using the available material uncovered what the discourses of the time reveal to be the forces of power in the accounting profession.

In line with a Foucauldian approach to discourse I do not treat language as a simple reflection of what it claims to represent. Instead, I focus on the power inherent in language (Given 2008) and unravel the language used by the

individual to construct meanings and subjectivities, which are often competing and contested (Rumens 2012).

In the next section I outline the approach I took to address my research questions using the theoretical framework.

1.5: Approach

My research questions and theoretical lens directed my choice of empirical data, as well as the method of their collection. Thus I was guided towards historical records of the accounting firms, current documents generated by the accounting profession as well as statistics on accounting membership numbers, gender and hierarchical achievement. Once these materials were decided, I went about collecting them through three main work packages:

In the first work phase, I explored the maturation of accounting and its symbiotic relationship with capitalism. Using Acker's (1990) lens to view the data I delved into the historical processes which created a gendered accounting profession. The longitudinal nature of the work necessitated the use of historical documents. Fortuitously the firms themselves used authorized biographies of the partnerships as a means of commemorating their history and practices. This peculiar form of disclosure offered a rare insight in the manner which they framed and accounted for different events in time. I used this novel source supplemented by other historical documents to uncover the origins of gendering.

In the second phase I considered the modern day operation of the Big 4 accounting firms and the manner in which their processes and discourses contributed towards a gendered hierarchy. I used the publications and websites

generated by the large accounting firms and the ICAEW, as well as the accounting press, to explain whether the processes and structures embedded in the operation of the large, highly commercialised accounting firms were constitutive of gendering the profession.

In the third work phase I recognized the dynamic nature of accounting and addressed the implications of gendering in the future. I did this by analysing the quantitative data available on the accounting profession. Twenty five years ago, Ciancanelli *et al* (1990) undertook the first extensive assessment of the figures revealing the extent of the involvement of women in UK accounting. I obtained evidence of the same type and organized it in such a way which allowed me to re-assess the enduring nature of gender in the hierarchy of the profession.

Using statistical data to analyse the current picture of female participation in the ICAEW I used it as a basis to forecast how current figures influenced the future hierarchical structure of the Big 4. Using the numbers collated and analyzed in this work phase, I supported the narrative data amassed in the previous two work phases.

1.6: Structure of the thesis and its contributions

The rest of this thesis proceeds as follows. In chapter 2, I contextualise the accounting profession, examining existing literature to capture the nature of accounting in the UK and to identify the manner in which it is employed as a hegemonic power construct. I outline the strategies accounting has employed to protect and extend its jurisdiction, resulting in one of the most successful global professionalization projects in modern history.

The development of accounting falls into three main stages; the emergence and expansion of the profession from 1870 until the 1930s; the establishment of accounting as a fundamental part of business life from the 1940s until the 1970s, and finally; the globalisation phase of the profession dominated by the Big 4 from the 1980s until 2013. The profession emerged in a male-dominated society and women were structurally barred from the ICAEW for the first fifty years of the profession's life. Consequently the majority of literature views accounting's development from an androcentric viewpoint and chapter 2 traces out accounting's development using such writings.

In chapter 3, I uncover the way in which the accounting profession has excluded or marginalized women since its inception. I explore the gendered identity of the accountant and its implication for women's participation in accounting during the two World Wars. I unravel the use of social discourse, institutional and structural factors to encourage or deter women according to the profession's needs. Finally, I examine women's position on the fringes of accounting until its globalisation increased the demand for labour and female graduates met this demand. However, despite this ingress of women into accounting, the profession remains gendered as reflected by the lack of partnership roles awarded to women.

In chapter 4, I explore available theoretical constructs to analyse gendering in accounting. I begin with a consideration of the mainstream theoretical approaches used in the accounting and organisational literature. These theories provide a broader analysis of organizational practices and individual traits, whilst allowing organizational behaviour to be viewed in relation to wider social structures, events and norms. However, the inability of the mainstream

approaches to explain the empirical material leads me to conclude that these lenses are not relevant to my thesis. A more powerful framework which is better able to explain gendering in accounting is that provided by the feminist Joan Acker (1990) who introduced the concept of a gendered organization supported by an Ideal Worker. Unlike other theorists, who assume that organizations themselves are gender-neutral and that it is individuals who bring gender into the entity, Acker (1990) argues that suppositions about gender are fundamental in the construction of an organization's systems, identifying five interrelated processes which support gendering. The second element of Acker's framework is the Ideal Worker who is unfettered by external demands and can prioritise the organization's requirements. Women are unable to achieve the qualities of an Ideal Worker due to their external commitments which originate in domesticity (Williams 2000). The relevance of Acker's synthesis to my thesis is its ability to consider intersectionality of class, gender, sexuality and race in the operation of capitalist organizations which dominate modern economies.

In chapter 5, I explain my methodological approach. I use document analysis of textual material and perform secondary analysis of numerical data to answer my research questions. These questions explore the forces that kept gendering in place throughout the profession, as well as a consideration of what the future profession will look like. Given my focus on the past, present and future of accounting, my data requirements vary according to the time period and I break my work down into three work phases.

The first phase considers the historical accounting profession and encompasses two time periods; the emergence of accounting (1870 until the 1930s) and its subsequent consolidation (1940s until the 1970s). My primary

materials are mainly archival documents in the form of commissioned histories of the accounting firms and professional bodies. This phase addresses subsidiary question one 1.

The second phase considers the present accounting profession and addresses the third time period (1980s until 2013); the globalisation of accounting. A dearth of authorised histories of the firms and accounting bodies for this period means that my data is sourced from the back issue of periodicals published by the ICAEW, the accounting press and business publication generated by the large accounting firms, copies of which are lodged in the ICAEW library. The data analysis provides answers for subsidiary question 2.

The third phase answers subsidiary question 3. A longitudinal analysis of the accounting profession is performed to uncover the likely future gender profile of the profession. I use numerical summaries obtained from largely secondary sources. The availability of such data improved after 2000 when the Financial Reporting Council (FRC) began to publish figures relating to the accounting profession. Prior to this date, the material is obtained from a variety of sources, including the ICAEW, the commissioned histories of the firms and accounting bodies and accounting journals.

Chapter 6 is the first of four data analysis chapters covering specific time periods; chapters 6 to 8 use narrative data derived from documents and chapter 9 uses numerical data. Chapter 6 covers the period from the 1870s to the 1930s. Using historical documentary evidence, I discover the Ideal Accounting Worker was defined as one who was capable of dominating the public space and in so doing could bring a higher profile to the emergent profession,

especially during wartime activities. I find that the Ideal Worker was constructed as a middle-class Victorian gentleman who symbolically wore a uniform of the professional's suit, was a member of the Institute possessing an informal network of contacts, specifically relying upon personal connections, the legal profession and nepotism to develop business. The Ideal Worker was prepared to work as many hours as was required by the job and was unfettered by domestic demands. The erection of class barriers by the professions ensured that only the middle-class could contemplate working in a professional capacity. However, middle-class women were defined by popular culture to be the 'angel in the house' (D'Cruze 2002: 53). This domestic ideology kept women out of the public space and therefore they were excluded from accounting by default. This chapter, in conjunction with chapter 7, addresses subsidiary question 1.

Chapter 7 deals with the documentary evidence for the period from the 1940s to the 1970s. I find that many of the key characteristics of the Ideal Accountant identified in chapter 6 persist. The Ideal Worker remained one who was accepted in the public space. This allowed the Ideal Accountant to be part of a business culture based primarily on networks emerging from public school connections, family ties or fraternal organizations. The Ideal Worker's links with the middle-class continued through the recruitment of university graduates. A temporal commitment was still demanded from the Ideal Worker whose work was described in heroic, courageous terms. However, other Ideal Worker features discussed in chapter 6 faded in importance which reflects the socio-political changes and the transformation in the power and influence of accounting; such as the links with the institutional factors such as the Church and legal profession. Discourse (Foucault 1979) of the time portrayed women

as unsuitable for the rational, instrumental world of work and their superior ability as leaders of home matters, providing comfort and nurturance to their husbands and children implied a restricted involvement in accounting. Both this chapter and the previous one address subsidiary question 1.

Chapter 8 deals with the period from the 1980s to 2013 and again I find continuity between this time period and prior ones in the construction of the Ideal Worker. In particular, the public/private divide continued to contribute to the gendering of the profession, supported by notions of male breadwinning and female caregiving that organizes individual time use. As before the vertical segregation of labour contributes to gender in the profession. But during the current period, as more women gained professional qualifications, vertical segregation manifested itself in the restriction of women from more senior positions, such as partner. The accounting profession continued to demand long hours and geographical mobility from its members. The reward for the Ideal Worker's ability to meet these demands was a higher remuneration. The focus of this chapter is the Big 4 accounting firms; with particular emphasis on the firm I qualified with as a chartered accountant, PwC. Consequently this work addresses subsidiary question 2.

In chapter 9, I update the quantitative work started by Ciancanelli *et al* (1990) through a numerical analysis. The chapter paints a statistical picture of the history of accounting in terms of its membership numbers and gender analysis. As such it uncovers the limited success enjoyed by women in the profession. In addition, predictive techniques are applied to the data to forecast future numbers and hierarchical profiles of women in accounting. The forecast position indicates the inequitable position of women in accounting will remain the norm

for the next couple of decades defying the validity of the assumptions that Big 4 equity initiatives are based on. Through this chapter I address subsidiary question 3.

In my final chapter, I conclude and offer recommendations for further research based on the findings of my study. I also identify the contributions to knowledge made by work. The first is the introduction of an important body of theoretical work which provides an alternative perspective to the conundrum of gendering in organizations; Acker's (1990) Ideal Worker framework. My second contribution is the generalisation of Acker's framework to demonstrate its applicability to the accounting profession from its historical origins to the current day. The third contribution is the use of empirical material which has not been used in previous gender research -- the authorised histories of the firms and accounting bodies. With the exception of Ciancanelli *et al* (1990) little work has been performed on the consequences of gendering in accounting in numerical terms. Consequently this thesis makes a fourth contribution by extending the data series in the public domain. The final contribution lies in the gathering of both descriptive statistics and narrative to view gendering in the whole. This is an unconventional approach which allows me to supplement the one dimensional portrait depicted by the numbers with the rich, complex detail of the narrative.

Chapter 2: The UK Accounting Profession (1870 - 2013)

2.1: Introduction

The aim of this chapter is to contextualise the profession in the UK; detailing its growth and development from inception to 2013 through a consideration of the literature. It is followed by chapter 3 which contextualises the gender aspects of the profession again based on the literature.

Historical work on the UK accounting profession has identified three main stages in its development. The first encompasses the emergence and development of the profession from the 1870s until the 1930s (Kirkham and Loft 1993). The second period covers an approximate forty year span between the 1940s and the 1970s and witnesses the consolidation of the public accounting profession - what many call its 'golden age' (Galanter and Palay 1991; Previts and Merino 1998). During the final period, from the 1980s to 2013, the UK public accounting profession has matured in a neoliberal environment which has been conducive to the nurturing of a globalisation of the Anglo-American accounting profession (Suddaby *et al* 2007). Applying these stages to the rest of the discussion in this chapter, I utilise existing research in order to identify the ideological and institutional features which can be said to have distinguished each period.

In section 2.2 I explore the development of the profession in the UK between the 1870s and 1930s. The dominant feature of this period was the emergence of a class of clerical work associated with the factory system and industrialization. Jones (1981) and others (Wilmott 1986) argue that a middle-class elite utilized the professionalization process to create a protective labour

market shelter to demarcate 'respectable' accountants from the undesirables; Walker (2004) argues that the emergent profession used the exclusionary strategy of closure to protect their supply of work, and finally; as Sikka and Wilmott (1995) contend, the achievement of a Royal Charter conferred legislative influence on the profession. This resulted in a profession which formally resembled the already established fields of law and medicine. However, whilst formally similar, accountancy differed in a key substantive way: its primary *clientele* were organizations not individuals. Crompton and Sanderson (1990) also stress that accounting lacked the type of expert knowledge associated with other professions including law and medicine. Whereas the legal profession applies common or case law supplemented by Acts of Parliament and current medical practitioners apply techniques developed from biomedicine, accounting's knowledge base is of a social and political nature.

Section 2.3 explores the manner in which the accounting profession developed between the 1940s and the 1970s. I focus specifically on developments in the accounting bodies and the large accounting firms that offered training places and employed the majority of those who qualified. Whilst Suddaby *et al* (2007) depict this period as the 'golden age' of accounting, they also acknowledge that its development was played out against a backdrop of tension and change. Specifically I concentrate on the competing efforts of a multitude of accounting bodies highlighted by Wilmott (1986), the maturation of the audit market identified by Wyatt (2004), the growth of large accounting firms in the emerging international financial architecture as advocated by Suddaby *et al* (2007), and the manner in which the accounting profession became powerful enough in the

UK establishment to exercise ideological and structural controls enabling it to defend its current and future jurisdiction from identified threats (Sikka and Wilmott 1995).

In section 2.4, I consider the development of the Anglo accounting profession from the 1980s to 2013. During this phase the Institute of Chartered Accountants in England and Wales' (ICAEW) numbers grew to over 142,000 members (FRC 2014). The recruitment of increasing numbers of female graduates sustained this growth, although little research has been performed in this area. There is some considerable continuity with the prior period with regard to the big accounting firms. Their influence grew and they dominated this period. Wyatt (2004) amongst others identify the big accounting firms as key players in the globalisation of the Anglo-American¹ accounting profession and in the provision of non-audit services, including the privatisation of national assets in less industrialised nations (Dwyer and Roberts 2004). Whereas in the period from the 1940s to the 1970s the ICAEW was the *tour de force* in promoting the interests of the UK accounting profession, in this period the balance of power transferred to the big accounting firms. According to Suddaby *et al* (2007) the big accounting firms simultaneously formed trans-national alliances with organizations such as the World Bank which supersedes the authority of both

¹ The Big 4 accounting firms are global companies which impose consistent models of accounting practice in all its offices, regardless of geography, and therefore the temptation is to assume the accounting profession worldwide is homogenous. This is partially incorrect. Whilst the origins and developmental patterns show similarities from country to country the accounting regulations vary. Fundamental to this thesis, the means by which accounting exercises its power to protect its jurisdiction is very consistent when the Big 4 operates in the nation state. Also as the majority of accounting research has been performed on an Anglo-American basis, this thesis will use the research to support and illustrate the UK case, unless there is literature to indicate that this is not appropriate.

the nation states and the national accounting institutions. In addition, Cooper and Robson (2006) view the professionalization process, formerly linked to the ICAEW, as being transferred to the big accounting firms, who became core sites of creating professional identity.

Finally, in section 2.5 I present a brief summary of the contextual background of the UK accounting profession by reference to the existing literature. Accounting has been one of the most successful professionalization projects in modern global history (Matthews *et al* 1998). The extent of its influence and power, both in the public and private sector, is unrivalled. However, the majority of research of this period appears to have 'silenced' women by not acknowledging their efforts in the creation of the modern profession; it fails to identify the gender implications of any of accounting's developments.

2.2: The early years (1870s - 1930s)

In this section I aim to uncover the manner in which the accounting profession developed, segregated and exercised its increasing power to protect the interests of the male, middle-class elite (Wilmott 1986) using the literature. Such a contextualisation requires an assessment of the dominant approaches to the study of professions as well as a consideration of how power operates.

Therefore, I turn to Lukes (1974; 2005) who offers a three-dimensional model to explore the power dynamics in accounting. It is with a consideration of all three dimensions of power that I begin.

In the first dimension, power is overt. In the second dimension, the granting of power limits decision-making to 'relatively non-controversial matters' (Lukes 1974: 6), and mobilizes bias to mould decision making, including the prevention

of decisions where items and issues are simply organised off the agenda. This is a more covert form of power. Lukes' (1974) third dimension of power is one where it may be exercised by shaping the desires and wants of others by the use of social structure and institutional practices, as well as culturally patterned behaviour (Lukes 1974). This is almost invariably hidden power.

Any contextualisation of professional development also requires a conceptualisation of professionalism. The three dominant approaches are; the 'functionalist' and 'interactionist' approaches, dominant before the early 1970s and the critical approach, which draws heavily upon the work of Weber and Marx (Wilmott 1986).

The functionalist perspective views members of professions as skilled individuals who contribute towards the smooth running of society. Their knowledge, independence, altruism and self-discipline are rewarded by prestige, financial reward and protection from competition (Wilmott 1986). The professional association, according to Hines (1989), regulates the training, education and examination processes required to assume professional knowledge and in return a monopoly of practice is awarded by the state. This is how accounting has developed in the UK. However, to stop here would be to fail to consider the interests of individuals or sectors which benefit as a result of professionalization projects. Accountants, as professionals, wield power in the first dimension (Lukes 1974) by verifying that financial statements comply with approved accounting standards for example. That is, this is the simple, observable operation of power which can be seen as benign and socially beneficial

The interactionist approach focuses on the interaction and competition among segments of a profession to preserve its identity and establish its sphere of influence. Through institutional procedures such as examinations, training, membership and core knowledge, the profession retains its identity at the expense of others. Monopoly status conferred by the state allows the profession to defend and promote its vested interests. The interactionist perspective acknowledges the second dimension of power (Lukes 1974). By attempting to preserve identity and establish a sphere of influence the accounting profession are organizing some issues into politics whilst ensuring that others are organized out. However, as Wilmott (1986) argues, the limitation of the interactionist approach is that while it acknowledges the political skills of the professionals in protecting professional status, it fails to consider the structural conditions underlying the success or failure of the professions.

The critical theorists, utilizing neo-Weberian and Marxist views on social structure, identify professions as groups which have secured control of an occupation and have been able to create market shelters for their members. Wilmott (1986) argues that professional bodies achieve collective social mobility by securing control over a niche in the skilled labour market. This approach acknowledges the underlying structure of power relations in the processes of professionalism. Professionalism is viewed as a controlling strategy, using solidarity and closure to protect its members and dominate other organizations and institutions (Wilmott 1986). Skilled workers also use professionalism as a strategy to consolidate and increase the social distance between themselves and the end-consumer of their services. This critical perspective acknowledges all three dimensions of power at work in accounting, in particular the third

dimension foregrounding the institutional and social structural practices which create an ideological hegemony leading to culturally patterned behaviour (Lukes 1974).

Wilmott (1986), Edwards and Walker (2010) and Sikka and Wilmott (1995) argue that the origins of the modern accounting profession can be traced back to the social and technical division of labour which occurred as part of the intense industrial development of the UK in the second half of the 19th century. The professionalization process established the foundations which allowed accounting to grow into the formidable force it has become, in both the UK economy and the global arena.

The occupation of 'accomptant' can be traced back to the late eighteenth century in England and Wales. However, this occupational identity was unclear and its expertise covered a variety of areas: bookkeeper, attorney, bankruptcy auditor or executor of estates (Kirkham and Loft 1993: 517). Kirkham and Loft (1993) argue that the professionalization process began in the 1870s in England and Wales and was largely completed by the 1930s. The economic and socio-political progression of the 'accomptant' to professional accountant during this period was impressive.

The central preoccupation of previous research on this period is whether accountancy has a basis in specific skills or expertise. According to Kirkham and Loft (1993), prior to the second half of the nineteenth century, there were no clear standards of skill required to be an 'accomptant'. The labels of accountant, bookkeeper and clerk simply indicated a person of education and good reputation. Both of these qualities were synonymous with the Victorian

gentleman. Demand for accountancy-type services was boosted by a series of Companies Acts and Bankruptcy Acts between 1844 and 1869 (Kirkham and Loft 1993). The surge in legislation required the services of individuals who were both literate and numerate. During the mid-nineteenth century the gradual development of the state-funded education system improved the literacy and numeracy skills of both working class men and women. These were the very skills valued in a clerk, and the aspirant working classes saw the occupation of clerk as a way to improve their social position. This increased supply of labour for the positions of clerk and accountant was of concern to the emerging elite group of accountants who had set their sights on the higher occupation, as Kirkham and Loft (1993) have noted. Yet the occupation of accountant still remained poorly defined with little or no distinction between the work of an accountant and a clerk. Both jobs were classed together in a commercial, rather than professional, category in the census of England and Wales 1861 (Kirkham and Loft 1993). At this point in time, both categories were claimed by men and denied to nearly all women.

It is important to consider why the professionalization of accounting was so significant. Three overlapping reasons have been proposed. Jones (1981) argues that professionalization acted as a demarcation process which enabled middle-class men to differentiate themselves from the 'undesirables'. Walker (2004) proposes that the professionalization of accounting acted as an exclusionary strategy of closure which protected the supply of work. Sikka and Wilmott (1995) point out that the granting of the Royal Charter allowed the profession legislative influence. It is likely that all three factors contributed to the

professionalization process leading to a gendered and classed profession, similar to the more established professions of law and medicine.

The first theme of the professionalization process was the differentiation of the accountant from 'undesirables'. The term 'undesirables' referred to working class men according to Wilmott (1986), but Lehman (1992) argues that it was a gendered term referring to women of any class. Kirkham and Loft (1993) argue that it was both a gendered and classed term; the emergent profession mobilised social discourse and structural factors to establish only the male, middle-class elite as 'desirables' - women were othered as 'undesirables'. The elite can be defined as those involved in the better paid and more respectable accountancy-type work (Cooper 1921 cited in Kirkham and Loft 1993).

The elite of accountants began to establish local associations in 1870 and started the professionalization process. The ICAEW was the first accounting body to emerge and it engaged in a project by which its members attempted to establish an image of what and how an accountant should be. Wilmott (1986) argues that in order to create such an image the early accountants laid claims to general qualities such as honesty, respectability and independence. Identity was fundamental at this stage as elite accountants fought to establish their jurisdiction and protect it from other professions such as law, interlinked roles such as clerks and others who used a basic education to secure accountancy-type work. Thus, during the professionalization process the elite aimed to establish their difference and superiority from 'others'. This was a common theme in the establishment of the main regional accounting bodies in London, Manchester and Liverpool. The formation of the Institute of Accountants in London in 1870 not only distanced its members from the accounting scandals

which rocked the second half of the 19th century (Jones 1981; Wilmott 1986; Walker 2004), but also as Hopkins (1980) argues, protected the interests of the self-selected elite and monopolised the market for accounting labour.

Image management was of particular importance during the early years of accounting profession as it needed to convince the business community of its equal status with other middle-class professions. One way of signalling the superiority of ICAEW members was by restricting the class of people eligible to join. Elite status was assured by an entrance fee of 50 guineas to become a Fellow (Sikka and Wilmott 1995) and 'capital of at least £2000 or £3000' (Pall Mall Gazette, quoted in *Accountant*, 20 September 1890 cited in Anderson and Walker 2009: 33); both sums were considerable and precluded all but the middle and upper classes. Using data from the 1881 Census, Edwards and Walker (2010) reveal the invocation of class attributes by the Victorian accountant, who sought to establish himself as a respectable gentleman in both public and private life. This placed considerable social distance between practitioners and those unable to demonstrate such attributes. Abbott's (1988) analysis of power consolidation in professions argues that, historically, accounting drew its recruits and clients from the upper classes and in so doing effected 'an ethic of stringent gentlemanliness' (Abbott:137). Or as Edwards and Walker (2010: 5) express it: 'Dramaturgical displays of gentility, respectability,[and] morality' worked to align accountants' identification with the middle class during the nineteenth century.

Apart from alignment with the already established professions, another reason for accounting's identification with the middle-classes is revealed by Anderson and Walker's (2004) analysis of the social origins of the founders of the ICAEW.

They argue that the ICAEW attempted to create an image of the accountant as a middle-class gentleman as they were trying to escape a lowly ancestry themselves. The social origins of the founders of the ICAEW were exactly the same as those they sought to other, as 'most of the founders of the ICAEW were the sons of men in lesser professional, commercial, retailing, white collar and skilled manual occupations' (Anderson and Walker 2009: 43). This substantiates the argument of Kirkham and Loft (1993) that the purpose of the newly formed professional bodies of accountants establishing their equivalence or non-equivalence with other classes of person or profession was to elevate their social status.

The role and treatment of women in this area of work during this period has been largely ignored by accounting research, apart from the research of Kirkham and Loft (1993) and Lehman (1992). Kirkham and Loft (1993) contend that, by the end of the nineteenth century, the early accountants' concerns about the fragility of their position led them to reinforce a hierarchical structure which placed the accountant at the top and the bookkeeper and clerk at the bottom. A combination of the better-educated working class man and increasing numbers of largely middle-class educated women who sought employment as clerks, began to drive down both the status and salary for this occupational group (Kirkham and Loft 1993). The hierarchical division of labour in which women could be found at the bottom is discussed in greater detail in chapter 3.

The second influential factor in the professionalization of accounting is the policy of closure adhered to by the early accounting organisations. Walker (2004) argues that accountants pursued an exclusionary strategy of closure and in so doing protected their supply of insolvency work whilst simultaneously

regulating the supply of professional workers to the market. It categorised insiders as professionals and outsiders as non-professionals. Walker (2004) discusses how the Bankruptcy Act 1869 mirrored the Scottish system of creditor-elected trustees and reflected the lobbying power of the commercial sector over the legal sector. On the other hand, Sikka and Wilmott (1995) contend that although the Act diluted a lucrative market previously dominated by lawyers, both accountants and solicitors were anxious to define the interprofessional boundary in relation to bankruptcy work and to exclude lower status accountants. Lawyers considered accounting work to be demeaning, and undertaking it could lead to social ostracism from the elite of the legal profession (Sikka and Wilmott 1995).

The gendered division of the social space is key to understand the closure process. Walker (2008) argues that not only was insolvency work a lucrative source of income for the accountants, but its performance in a public arena acted as a barrier to all women (and certain classes of men) and therefore restricted the supply of labour. However, as Ryan (2003) contends, the gendered division of the public space is not quite so clear cut as is usually portrayed. Working class women have had a long history of paid employment in the public domain (Walker 2008). In addition as I discuss in section 6.3, middle-class women performed accounting work, with the client's agreement, but in the confines of the home. It is therefore important when discussing the public-private divide that we remember that the boundary is fuzzy. However what is clear is that at this time no woman was able to participate in the newly formed ICAEW, which devoted a large amount of time to establishing a good reputation to the work of bankruptcy and liquidation matters. During the late nineteenth

century the public arena was structurally and discursively constructed as a man's domain, creating a social barrier to the entry of women. It was argued that women were better suited to a social and domestic life and were unsuited to the public arena (Kirkham and Loft 1993; Walker 2003; Lehman 1992). Such a gendered argument could not be used against the male clerks who challenged the ICAEW's work. These men had formed a variety of competing professional associations of accountants to counteract the increasing division of labour in offices and the accompanying feminization of clerical work. The chartered accountants were quick to criticize the male clerks and members of these associations were labelled 'outside accountants, as they were not inside 'the profession'' (Kirkham and Loft 1993: 527). As the 'outside' accountants were not directly engaged in bankruptcy and liquidation work they were discursively excluded from the sphere of the professional accountant.

The final achievement of the professionalization process was legal recognition. Like many others (Hopwood 1987; Kirkham and Loft 1993; Parker 1986), Sikka and Wilmott (1995) contend that accounting was parasitical on capitalism and the growth of legislation to allow the expansion of free trade facilitated the growth of accounting. The Companies Act 1862 established the position of official liquidator to oversee the winding up of insolvent companies. Notably, the position was reserved for the elite of accountants who had proved themselves acceptable to the authorities. This Act, termed 'the accountants' friend' (Sikka and Wilmott 1995: 552), lent statutory authority to the distinction between elite accountants and others. The elite of accountants were invited to give evidence to Parliamentary Committees which inevitably influenced the content of the legislation. The status of and demand for the elite accountant was further

enhanced by a provision in the Act which required that dividends to shareholders be paid exclusively from income. Whilst this legislation pre-dated the formation of the accounting bodies its support stimulated their emergence. The early accountants had spotted a gap in the market and were keen to define it as professional accounting work. Kirkham and Loft (1993) argue that the jurisdiction of the accounting profession was consolidated by the formal requirement for audit work, which was part of the Joint Stock Companies Acts of 1844. This requirement was not applied effectively until the beginning of the twentieth century. Nonetheless, Sikka and Wilmott (1995) contend its influence was vital for the economic, social and political ascension of the accounting profession. They also argue convincingly that legislation secured an audit niche for accountants through the passing of the Companies Act of 1900 and a statutory monopoly was fully achieved in the Companies Act of 1948.

The consensus view of scholars in this field is that accountants emerged as a distinctive group due to: the demarcation process which encouraged the formation of elitist firms and associations of accountants; the derision of the legal profession for bankruptcy work and; state sponsorship. In 1880, chartered status was conferred on the ICAEW demonstrating the extent of state patronage for the elite associations and empowering accountants to 'defend and expand the accounting jurisdiction' (Sikka and Wilmott 1995: 554). Lehman (1992) argues that professional associations appeared to be as concerned with restricting entry whilst expanding the profession's jurisdiction as about raising standards. By imposing their own training and regulation requirements on individuals, the associations constructed an image of an independent auditor. Accounting research has paid very little attention to a consideration of how

women were treated by the profession during this period. However, the firm conclusion that can be drawn is that the accountant was constructed as one who was not a clerk and not a woman. But was a male, middle-class gentleman. In the next section I will explain how the UK accounting profession used the foundations established by the 1930s to support their growth and development from the 1940s to the 1970s.

2.3: The golden age (1940s - 1970s)

This section considers how accountancy developed from a relatively small profession with limited social authority into one which increased its membership numbers by more than 500% in approximately 40 years and came to be a high status occupation with considerable influence in both the public and private spheres. I consider work which discusses the consolidation of UK accounting, summarized by Jones (1995) who claims that for the majority of this period, the accounting profession was at the height of its standing and reputation. In a similar vein Suddaby *et al* (2007) emphasize that with the sanction of the state, the profession enjoyed a monopoly over the market for their audit services in addition to relative autonomy in their internal affairs. Higher standards in accounting prevailed according to Zeff (2003a) as audit partners were assured of their tenure until they retired and expected, and received, the backing of their firm when they stood up to clients over questionable accounting practices. Marketing campaigns for new clients did not exist. Clients sought out their auditors on the basis of the reputation of high quality audit services. However, as I noted in section 2.2, whilst a plethora of material exists on the accounting profession during the 21st century, very little attention has been devoted to the matter of gender and the treatment of women.

Historically the elite accounting firms were identified as early as 1932 when firms such as Price Waterhouse & Co. generated a global turnover in excess of US\$6m (Suddaby *et al* 2007). In 1970 there were eight large accounting firms and this remained the case until 1989 (Chow *et al* 2002). The number of large firms changed frequently during this period.

The road of the UK accounting profession was not always a smooth one, especially from the mid-1970s onwards. Four specific motifs dominate this period and I synthesise the research of others according to these: the tensions between the multitude of accounting bodies operating in the UK; the growth in the provision of non-audit services by accounting partnerships; the expansion of large accounting firms in size and influence, and; the manner in which the accounting profession became powerful enough to exercise ideological and structural defences to defend its jurisdiction from threats both at home and abroad. The research relating to this period indicates that despite the challenges faced by the profession, its main priorities were the protection of its jurisdiction, self-regulation, the state-appointed monopoly of audit work and its expansion into new and lucrative markets.

The first theme of research in this period concerns efforts by members of the profession to overcome the fragmentation of their social power arising from the large numbers of competing professional bodies. As Walker and Shackleton (1995) point out, by 1930 at least seventeen associations existed which represented the profession. Inter-association disputes were common and their inability to unite as one profession hindered their attempts to achieve a much-desired state registration scheme. However, relations between two of the major bodies, the ICAEW and the Society of Incorporated Accountants (SIA) began to

improve post-World War Two. Both the SIA and the Institute were faced with labour shortages and a fear of increased public awareness of the disunity in the profession leading to possible state intervention. Consequently, in 1957 the ICAEW and the SIA merged (Wilmott 1986; Walker and Shackleton 1995). Wilmott (1986) argues that this merger was viewed by members of the ICAEW as involving some dilution of their prestige, but the additional power gained by its members was deemed worth this small sacrifice. Walker and Shackleton (1995) also maintain that the merger aided the advancement of the interests of the professions with increased authority. However, this particular success in the creation of a public show of unity could not hide the weak foundations caused by the power struggle between and in the various accounting bodies which remained and came to a head thirteen years later.

Segmentation and tension existed not only between accounting associations, but also within the individual bodies. Wilmott (1986) highlights that since the late 1960s the ICAEW had become increasingly heterogeneous as an increased percentage of its members either worked in industry or in specialist fields in large accounting organizations. There was very little commonality of interest between the industrial accountants and the accountants working in practice. There was a further division amongst those members working in practice due to the disparity in the size of the firm which employed them. The diversity of membership interests made leadership difficult.

The extent to which the ICAEW found it difficult to represent the diverse interests of its members is illustrated by the failure of its attempt to achieve an integration of the major accounting bodies in 1970. Despite the merger of the ICAEW and the SIA in 1957, the continued public confusion and

misunderstanding over the multiplicity of professional bodies led to a failed attempt by the ICAEW to persuade its reluctant members to vote for further integration of the profession (Wilmott 1986).

Another key aspect of this period centres on the provision of non-audit services by the accounting partnerships; a process which really flourished from the late 1980s onwards. The majority of research on non-audit services focuses on the effect on auditor independence of the provision of consulting services by accounting firms, rather than the causes and consequences of the provision of audit services on the growth of the accounting firms. The literature which does adopt the latter perspective tends to concern the US profession (Zeff 2003a; Suddaby *et al* 2007). Whilst there are some differences between the UK and US accounting professions (particularly in the lack of restriction in partner numbers in the US), the similarities between the big accounting firms are significant (Cooper *et al* 1998) and some activities were joint exercises supported by both US and UK branches of the large firms. Therefore, to explore this theme, I rely on research focused on the US but include the limited amount of UK research (Jones 1981; 1995; Citron 2003) where appropriate.

As official historian and biographer of both Price Waterhouse and Edwin Waterhouse, Jones (1981; 1995) had access to records which allows him to demonstrate that up until the 1970s the UK accounting profession derived the majority of its revenue from audit work. However, towards the end of the 1970s and the beginning of the 1980s, the larger accounting firms expanded into the provision of non-audit services, specifically consulting. Cooper *et al* (1998) argue that the move into new markets was to increase the revenue and profits of the large accounting firms, whilst Suddaby *et al* (2007) maintain that the

provision of non-audit services is linked to the market for traditional audit services becoming saturated. Certainly, the largest multinational accounting firms dominated the global market for audit services and the big accounting firms' revenue grew rapidly. In the UK the total fee income of three of the Big 5 accounting firms (KPMG, Ernest and Young and Deloitte and Touche) witnessed a 40% increase from 1994 to £1.27billion over the figures for 1990 (Citron 2003).

The insatiable drive for increasing revenue motivated the accounting firms and they extended their range of services provided to include non-audit work, the bulk of which was the provision of general management consulting services. According to Citron (2003) and Zeff (2003a,b) in the UK and US respectively, the big accounting firms were so successful in the provision of lucrative consulting services that towards the end of the 1970s and the beginning of the 1980s non-audit fees commanded a much higher proportion of their gross income and consequently employees' chargeable time. The functionalist view of the ICAEW is that the provision of non-audit services allows the client to receive services from professionals familiar with the entity. However, a more critical perspective is that the accounting firms used the audit process to create legitimacy and then used this to extend its jurisdiction into new areas of work; Mitchell and Sikka (1993) describe the provision of the audit as a loss leader for the large firms. This viewpoint is supported by Suddaby *et al's* (2007) work, which indicates that the instigators of the non-audit services were the very large accounting firms. The implication of this diversification is considered in tandem with the development of the large accounting firms below. None of the research

discussed above addresses the changing gender composition of the workforce which resulted from the expansion of non-audit services.

A third feature concerns the development of the large accounting firms in partnership with the growth of an international financial framework. The tremendous growth in size and scope of services of the largest accounting firms is attributed to three factors which both Suddaby *et al* (2007) and Zeff (2003b) identify as the maturation of the audit market; the subsequent expansion of the larger accounting firms into the provision of non-audit service and the need to keep pace with the international expansion of its clients.

Due to the expansion into consulting services in the 1970s and 1980s, the accounting profession expanded its numbers dramatically. In the UK, Price Waterhouse increased its number of employees by over 46% -- from 2,079 in 1975 to 3,025 in 1982 (Jones 1995). This growth had unanticipated implications for the role of the accounting bodies, such as the ICAEW, in the governance of both the big accounting firms and the UK accounting profession. As the profession grew in numbers it also grew in terms of depths of specialisation. Non-accounting partners formed part of the senior management team of the larger firms and they had no affiliation towards a professional accounting body. This weakened the relationship between the ICAEW and the larger firms, diluting the professional tenor of the firm. The ICAEW faced a significant challenge in the manner in which it was able to represent a disparate membership in a global context. Zeff (2003b) argues that the big firms, increasingly provided services to a subset of large and powerful corporate clients and the traditional independence of accounting professionals to their clients was diminished. Further support for this argument is provided by

Humphrey *et al* (2009) who contend that as they expanded, the large firms also physically outgrew the geographic reach of the state and surpassed the regulatory structures. Consequently as these firms eroded national professional governance in accounting, they created a space for professional regulation to be raised to the global sphere.

Again there is consensus as to which body filled the space; Humphrey *et al* (2009) is representative of the view that organizations such as the International Accounting Standards Committee (IASC) quickly rose to meet the need for professional regulation in a global context. The IASC was formed in 1973 by a group of prominent national professional associations and grew to include over a hundred professional associations from over 86 countries (Suddaby *et al* 2007). Suddaby *et al* (2007) contend that the IASC was a voluntary committee funded by professional associations and carried many of the regulatory assumptions and values of the traditional professional logic of trusteeship, including the assumption that professional associations were the appropriate governing mechanism for accountancy.

A final thread in the research literature is the growing social and political power of the accounting profession. During this period, researchers identified that the accounting profession was able to exercise ideological and structural defences in response to any threats to this power. The 1970s and 1980s were characterized by a series of financial crisis which had potentially negative implications for accounting. The UK accounting profession deployed a number of strategies to deflect and neutralize criticisms arising from the crisis and as a result protected their existing and future jurisdiction. Structural responses include the creation of the Auditing Practices Committee (APC later the Auditing

Practices Board APB), changes in ethical guidelines and the development of the Joint Disciplinary Committee (JDC) (Sikka and Wilmott 1995; Baker 2014; Sikka *et al* 1989).

The mid-1970s were a time of considerable economic instability in the UK. An economic crisis engulfed the UK banking and property sectors following the collapse of numerous major and well established companies. Despite state intervention, the crisis spread to other sectors such as shipping and insurance, and fraud on a massive scale was uncovered. Sikka and Wilmott (1995) claim that following the Department of Trade (DoT) sponsored investigations; auditors were directly questioned over their independence and their integrity. In response, according to Baker (2014), the APC was created in 1976 as a mechanism for setting auditing standards and demonstrated the profession's willingness to tighten audit standards. However, Sikka *et al* (1989) argue this was simply a way of retaining audit in accounting's jurisdiction. The APC acted to deflect the actual and anticipated criticism from the DoT, the financial journalists and the politicians and acted to reinstate accounting's credibility. Sikka and Wilmott (1995) further suggest that the profession centred its discourse on the fact that existing self-regulatory arrangements were fundamentally sound, but changes in the economic environment had caused some areas to require tightening up. The APC was not a credible check on the profession however, as most of the voting powers rested in the hands of the major firms, the very firms that had been criticized in the DoT reports. In addition, the APC did not disclose any information to the public only to the major firms (Sikka *et al* 1989). The profession was clearly exercising power in the second dimension (Lukes 1974) in this instance; accounting ensured that no

decisions could be made by the government or public on the construction of accounting standards, as this privilege was allocated to an internal body which fell under the jurisdiction of the major firms.

The mid-1970s economic crisis created a second opportunity for the accounting profession to exercise its structural defences to protect its jurisdiction. This opportunity arose over ethical guidelines. Accounting associations purport to use ethical guidelines to ensure the integrity of individual accountants, thus defending the public interest. However, a critical view is that ethical codes can also be revised or amended in the face of public criticism to insulate the profession from observation and evaluation by third parties. Other research, such as Parker's (1994) provides a supplementary viewpoint that ethical codes can also act as a way of minimizing interference; effectively exercising power in the second dimension (Lukes 1974). As professional authority is supported by ethical codes that sustain the alleged unique technical knowledge base of the accounting profession, they can be viewed as the professional body's defence of its domain (Parker 1994).

The profession responded to public criticisms of accountants' behaviour during the financial crisis by redrawing its ethical guidelines. One such amendment involved the restriction of auditing firms' income derived from one client to 15% of their gross fees. The stated aim of this was to prevent larger clients being able to exercise undue influence over auditing through customer concentration. Sikka and Wilmott (1995) contend that, from a practical viewpoint, it was difficult to identify any accounting firm which was forced to turn down business as a result of this rule. Effectively, reform of ethical guidelines 'offered the profession a way of signalling their responsiveness to criticisms without incurring any

significant costs or exposing auditing regulation to more sustained security' (Sikka and Wilmott 1995: 561). It proved just another means of restoring the perception of independence and protecting the profession's jurisdiction. This demonstrated the exercise of a more covert form of power by accounting (Lukes 1974). The profession had excluded controversial items from the agenda and had guided its development to ensure that the scope of the decision making was limited to safe or non-controversial issues, such as the limitation of fees. The result is the creation of bias in a system which emerged from institutional practices.

A third example of the manner in which the profession prevented impingement of its power is the reform of its disciplinary arrangements in 1979. Following the secondary banking crisis, the DoT once again began to show interest in the audit firms. To avoid the government investigating cases of audit failure and taking civil action against any firms involved in any major financial scandals, the profession established the JDS. Sikka and Wilmott (1995) contend that, like the APC before it, the JDS was dominated in terms of numbers and financial support by the large firms who had been subject to criticism in the DoT reports. This apparent discrepancy was overlooked and the accounting profession was seen to have responded to the criticisms of its role in the crisis. By withholding information about the disciplinary procedures invoked against members, accounting was exercising power in the third dimension (Lukes 1974).

The creation of the APC, the JDS and the revised ethical guidelines were largely symbolic gestures which proved effective in improving and sustaining perceptions of the profession's independence, integrity and professionalism. Their essential purpose was to project a positive image of the accounting

profession and to protect its domain whilst imposing negligible restrictions upon the profession. Robson *et al* (1994) argue that, by deploying structural and ideological changes, the UK accounting profession demonstrated how professional ideology and structure could operate to protect the interests and power of accountants, using more covert forms of power which made it more difficult to challenge, as Lukes' (1974) work suggests. Once again I note the prevailing research affords little consideration of how the main themes identified impacted upon women's involvement or exclusion from the profession.

In the following section, I trace the development of accounting from a profession governed by accounting bodies and the state, to a global business which developed committees (Dwyer and Roberts 2004) to deal with transnational neoliberal bodies directly, rather than through the accounting bodies (Suddaby *et al* 2007; Arnold 2005).

2.4: Globalization (1980s - 2013)

In this section, I analyse the research according to three topics; first locating the very large firms as powerful, global organizations, identifying the causes for change in the nature of these professional firms as well as their contribution to the deinstitutionalization of professional governance. Second, I highlight the impact of the large firms on national and transnational regulatory structures and their changing relationship with the professional associations. Finally, I discuss Cooper and Robson's (2006) claim that the large accounting firms have become core sites of regulation and professionalization -- a claim supported by many other researchers (Suddaby *et al* 2009; Anderson-Gough *et al* 1998; Grey 1998).

Relying largely on the work of Zeff (2003b), Suddaby *et al* (2007), Suddaby *et al* (2009) and Wyatt (2004), I begin by considering the size and spread of the big accounting firms. During this period, these firms went through levels of mergers or collapses, beginning in 1989 with a series of mergers which created the Big 6. In 1997 the merger of Price Waterhouse and Coopers & Lybrand reduced this to the Big 5. Finally, the failure of Arthur Andersen in 2002, following the Enron scandal, resulted in the current formation; Deloitte, Ernst & Young, KPMG and PwC -- the Big 4.

As accounting grew by merger and internal growth, they began to exceed the size of their largest clients. Suddaby *et al* (2007) highlight that by 1999 PwC's annual revenue had grown to such an extent that, if publicly traded, would have achieved position 85 in the Fortune 500 list of the world's largest organizations. These large accounting firms also secured extensive international representation, often achieving greater global spread than their largest audit clients. Suddaby *et al* (2007) also point out that as well as dominating the global market for audit services, in 1995 the Big 6 audited all of the world's organizations with assets over US\$5 billion dollars. In the UK by 2013 the Big 4 together earned £8,244 million in total fee income and audited 99 of the FTSE 100 companies and 236 of the FTSE 250 companies (FRC 2014).

As noted in section 2.3, a number of reasons have been put forward to explain the tremendous growth in the size and scope of the services of the largest accounting firms. Suddaby *et al*'s (2007) argument is that the maturation of the audit market drove the big accounting firms to search for new markets to support their revenue and profit growth targets. A functionalist view offered by Jones (1995) is that these firms simply expanded in order to provide services to

match the global expansion of their clients. As a former partner in Andersen's, Wyatt (2004) is particularly convincing when he argues that as the multinational accounting firms became more commercialised they became more reliant on non-traditional services simply to sustain growth and revenue targets.

What cannot be denied is that the provision of consulting services expanded throughout this period. Citron (2003) outlines the extent of UK accounting profession's expansion into consulting; between 1989 and 1990 accounting and taxation services accounted for 75% of the combined fee income of KPMG, Ernst Young and Deloitte Touche. Between 1994 and 1995 this percentage had fallen to 64% and dropped again between 2001 and 2002 to 58%. Each year revealed a larger proportion of Big 4 income derived from non-audit work. But as Suddaby *et al* (2007) note, some of the firms expanded into consulting work with more vigour than others, notably Andersen's in the US, which derived 70% of its revenue from consulting work by 1999. The other big firms were quick to catch up and by 2013 all of the Big 4 derived 78% of their income from the provision of non-audit services in the UK (FRC 2014).

The consensus opinion in the literature is that the pressure to grow revenue and profits was internally driven by the senior partners in the large firms. Zeff (2003b) stresses that all partners were under significant pressure to win new audit clients and retain existing ones, as the audit process allowed the partners to cross-sell consultancy services. The importance of non-audit services was reflected in the rebranding of the large accounting firms to remove their links with accounting and calling themselves 'full-service business advisory' firms (Allen and McDermot 1993: 233) offering a multi-disciplinary service.

The shift to the provision of non-audit services changed the composition of staff of the Big 4 accounting firms. Previously, graduates were employed as audit or taxation juniors and then a small proportion were transferred over to management consultancy (Zeff 2003b). As the Big 4 became multidisciplinary, experienced specialists were hired-in, creating cultural divisions. From personal experience, Wyatt (2004) argues that this reduced the harmonization impact of a common training. The scale and depth of the non-audit services offered by the big firms meant that increasingly non-accounting professionals were not only brought into the firm but senior consulting partners began to play an active role in the direction and future of those accounting firms (Zeff 2003b).

Many researchers (Suddaby *et al* 2007; Zeff 2003b; Wyatt 2004; Suddaby *et al* 2009) are quick to point out that the increased provision of non-audit services weakened the professional nature of accounting, diluting the professional socialization process and in turn introducing a more commercial approach to the audit. They argue that as the nature and extent of the work changed, so did the character of the large accounting firms and that this contributed to the deinstitutionalization of professional governance. Historically the dominance of audit work ensured that all employees had received the appropriate socialization and acceptance of professional norms and values (Anderson-Gough *et al* 1998; Wyatt 2004). The regulatory oversight of the audit function which developed with professional status was not evident in the management consultancy function. The management consultants were not trained or socialised in a traditional professional service firm and this, Suddaby *et al* (2009) and Wyatt (2004) argue, indicates that they lacked the shared professional norms and values displayed by accounting professionals. It has

also been suggested by Suddaby *et al* (2009) that accounting professionals were influenced by these non-professional logics and assumptions, which Wyatt (2004) argues were drawn from a managerial perspective rather than a professional one. Auditors identified with the client's commercial interest and moved away from the traditional public interest values of the accounting bodies (Suddaby *et al* 2007; Wyatt 2004). Yet the larger accounting firms exploited their association with the provision of audit services to great commercial advantage.

Professional controls were further diluted by the internal competition which emerged in the accounting firms. Audit managers felt obliged to match the profit levels of the consulting managers, and cross-selling audit and other services (Suddaby *et al* 2007; Zeff 2003b) became the criterion for promotion in the large multi-national accounting firms. The interdependent relationship between auditor and client also accelerated the deinstitutionalization process as traditional auditing services were used to develop the client relationship to enable more lucrative consulting services to be offered. Such behaviour indicates that the larger firms were ignoring the institutionalized rules of appropriate conduct and prioritising their own interests (Suddaby *et al* 2007).

Of course, as Abbott (1988) suggests in his sociology of professions, an alliance with an elite corporate sector enhances the dominance and power of the profession as a whole. This is exemplified by the enactment of limited liability partnership (LLP) legislation in the UK. During the mid-1990s the major accountancy firms faced a number of high profile lawsuits arising from audit failures and consequently lobbied to secure liability concessions from the UK government. They sought LLP status which gave accounting partners

considerable protection from negligence lawsuits. The UK government was unresponsive and so the large accounting firms encouraged the development of LLP legislation in Jersey, threatening the UK with their economic migration. Sikka (2008: 398) contends that large firms used their power to obtain financial advantage by 'playing-off one nation state against another'. The UK government capitulated and enacted similar legislation to Jersey. As a result of obtaining LLP status the UK auditing firms still enjoyed the state guaranteed market of external auditing to generate profits whilst in the process became major global businesses all at the price of a diluted third party redress (Sikka 2008). Macey and Sale (2003) argue that this new legal status in conjunction with the regulatory commodification of audits, devalued the accountability of auditors and hence the audit itself.

The second thread concerns the impact of the Big 4 on the professional associations' jurisdiction as well as their influence on national regulatory structures and the effect of transnational agreements on the state. Partners in the larger firms were always prominent in the ICAEW leadership as the time lost to Institute matters meant that only large firms could bear the cost of non-fee earning partners. However, the ability of the big firms to use the ICAEW as a tool for their own ends had been frustrated historically by the small practitioners who constituted the bulk of ICAEW membership (Ramirez 2009). Both Cooper and Robson (2006) and Ramirez (2009) argue that this situation was changed by the global expansion of the Big 4 who have outgrown the professional institutes such that the accounting bodies have become 'a node in the network used by the Big firms to wield their power' (Ramirez 2009: 404). Consequently the Big 4 global expansion created a situation where they outgrew the

geographical range of the national association. This was followed by the development of Big 4 committees to encourage political support of their own interests (Dwyer and Roberts 2004) and to negotiate with state regulators, thus appropriating the work of the national professional body (Suddaby *et al* 2007; Arnold 2005). An example of such a Big 4 committee is the Transatlantic Auditors Committee, which sits officially on the International Auditing and Assurance Standards Board. From a critical perspective, the Big 4 have bypassed the professional associations through a set of parallel committees operating outside of traditional professional forums (Ramirez 2009) and exercising power in the third dimension (Lukes 1974).

Arnold (2005) argues that at the transnational level the Big 4 accounting firms sought to influence governments by providing consulting services about accounting, tax and managerial advice, but also by engaging in the privatization of public assets. Transnational trade organizations, such as the World Trade Organization (WTO), supported the Big 4 by endorsing international professional services. Indeed, Suddaby *et al* (2007) note that the Big 4 and the WTO interacted directly to create a common regulatory scheme for the liberalization of trade in professional services. They supported transnational systems of market regulation governed by the laws of demand and supply, rather than the traditional professional regulations historically produced between the state and the professional body.

Both Suddaby *et al* (2007) and Arnold (2005) argue that the WTO believed that liberalization of trade and the promotion of market-based regulation would improve the world economy. The WTO contended that the trade in professional services could be improved by removing domestic regulation over professions,

increasing and supporting common professional standards and by harmonizing qualifications and accreditation standards in the accounting profession worldwide (Arnold 2005). This was a direct assault on the regulatory authority of traditional professional associations. Adopting a critical perspective Suddaby *et al* (2007) and Arnold (2005) highlight that the areas identified by the WTO as critical to the reform of professional regulation were very similar to the political agenda of the Big 4. Both the WTO and the Big 4 shared a fundamental assumption that economic logic was paramount over professional ethics and standards (Suddaby *et al* 2007; Arnold 2005). This new logic equated consumer interest with public interest and was in contrast to the traditional assumptions of professionalism which separated professional practice from commercial interest.

Suddaby *et al* (2007) contend that the implementation of economic logic affected accounting standards by the replacement of the International Accounting Standards Committee (IASC) with the International Accounting Standards Board (IASB). As noted in section 2.3, the IASC was formed and funded by a group of prominent national accounting associations. It supported many of the regulatory assumptions and values of traditional professional bodies, including the governing mechanism for accountancy being professional associations. In 2001, the IASC was replaced by the IASB at the instigation of the US Securities and Exchange Commission (SEC) and the International Organization of Securities Commissions (IOSCO). Both these bodies promoted an international standardization based upon the needs of investors and the resulting IASB was more economic based than its predecessor. The IASB is significantly supported by both corporate and Big 4 money and its board

includes positions specifically designated for the Big 4 (Suddaby *et al* 2007; Arnold 2005). This evidences, according to Suddaby *et al* (2007), the movement of power away from the professional associations and the coercive authority of state governments, to large accounting organizations with the legitimating authority of capital market regulators.

International accounting regulation has grown as a result of the increasing financial flows and the interconnection of the advanced economies. These financial flows assist and depend upon consistent regimes of accounting disclosure and thus international organizations such as WTO, IASB, European communities (EC) and the International Federation of Accountants (IFAC) have become more prominent in global markets. A complex assemblage of alliances, agreements and accords now exist between these bodies on various accounting and auditing matters (Arnold 2005). In the 1990s the European Contact Group was established to coordinate the opinions of the firms so they presented a united opinion to the EC various proposed audit regulatory initiatives. This was followed by the Global Steering Committee (GSC) which dealt with their common concerns relating to regulatory and professional issues on a global basis. One of the aims of the GSC was to strengthen IFAC both as the self-regulatory body for the international profession and as global audit standard setter. Humphrey *et al* (2009) highlight that direct monetary contribution for IFAC came from the firms, as well as their representation on its committees. Suddaby *et al* (2007) insists that this is evidence of the significant role that the accounting firms play in becoming involved in standard setting, assisting in the emergence of accounting practices and where accounting rules and standards are translated into practice.

Suddaby *et al*'s (2007) concern is that the transformation of the body for international accounting standards indicates the covert and indirect nature of power, with the second dimension of power (Lukes 1974) being expressed as the struggle over the framework of understanding in the field. The Big 4 are key players as the translators of these frameworks of understanding. They are forging new relationships with the new transnational authorities as well as maintaining their relationships with the key players of nation states and professional associations. Ciancanelli (2010) argues that global financial markets are politically constructed by international institutions such as the International Monetary Fund (IMF), WTO and World Bank and result in the reduction of the fiscal powers of national governments. According to Arnold (2005), the international accounting industry has been proactive in the support of the elimination of the regulatory trade barriers. This process has facilitated their ability to expand and consolidate their global organization. Effectively, major transatlantic firms are attempting to extend their jurisdiction in the global market for accounting services by the leveraging of the supranational authority of the WTO and other such bodies (Arnold 2005).

As with their involvement with the ICAEW, the Big 4 are also involved in the staffing of these transnational agencies and the enactment and enforcement of international regulations (Cooper and Robson 2006). Their disproportionate lobbying resources give them an advantage over smaller accounting organizations. They have access to decision-making processes and can effect domestic regulation in smaller nations (Arnold 2005). The large organizations may have replaced the traditional professional institutions as the core sites of regulation and professionalization (Cooper and Robson 2006; Suddaby *et al*

2009). The net result of all these developments is that the UK accounting profession is increasingly represented by the Big 4 at both national and international level. If this is the case then the fact that the Big 4 are now commercial organizations means that their increasingly commercial perspective drives them to improve returns for the organization rather than to protect the interests of its members or the public interest which was the stated intention of the accounting bodies.

The third theme which resonates throughout the final period is the importance of the Big 4 firms in creating professional identity, a process previously developed by the accounting body. Not only are the Big 4 firms influential and capable of lobbying to influence regulation (Humphrey *et al*/2009), but they are also considered to be key actors in the increasingly commercial professionalization process. Functionalist and interactionist views of the concept of being a professional tend to rely upon the accumulation of technical knowledge in addition to other essential core attributes, including self-regulation. A critical approach suggests the more 'temporal regulation of self' (Anderson-Gough *et al*/2001: 102) as being an essential part of the professional discourse (Foucault 1979). Grey's (1998) research, also performed from a critical perspective, views both the accumulation of technical knowledge and behavioural aspects as being fundamental in the construction of the professional identity. The reason for the importance of behavioural aspects according to Anderson-Gough *et al* (2001) is that this conveys the impression that the profession and the services offered are unique, thus acting as an exclusionary technique to distance the professional from others not part of the professional group.

The critical approach is adopted by many academic researchers and has been the focus of a significant amount of research effort. I begin with Grey (1998), who observes that an accounting professional adopts appropriate professional behaviour as a way of being accepted by both the client and peers. Pentland (1993) argues that acting as a professional is particularly pertinent as it enhances the value of the accounting service received, especially when the observability of the quality of the output is problematic. In order to generate trust in itself, the audit and therefore the auditors, must gain the confidence of the outside world. One way in which the authority of the auditor is legitimised is via a social construction of the audit process. The macro constructions of professionalism, auditor independence and institutional trust in audit practice, are built up by micro-interactions. By giving comfort at the micro level, the macro system is legitimised. Impression management, involved at the micro-management stage therefore is crucial (Pentland 1993).

A plethora of research, including Anderson-Gough *et al* (1998; 2001), Pentland (1993), Coffey (1993; 1994) and Power (1997) from the mid-1990s onwards indicates that professional identity is constructed and professionalism is enacted in the Big 4. Anderson-Gough *et al* (2001) demonstrate that the meaning of being a professional is seen primarily in behaviour patterns. Rituals and processes during the audit are carefully constructed to legitimise the audit process; working long hours without a break gives the impression of relentless application and effort, but it is an elaborate display of hard work (Pentland 1993). The ritual procedures of auditing transform the uncertain nature of auditing into institutionalized order. Pentland (1993) identifies these procedures

to include signing-off the work-papers and Power (1997) picks out peer review as being used to support the legitimacy of the audit process as a whole.

Graduates are taken in, and over the course of their three-year traineeship socialized into being competent accountants (Spence and Carter 2014; Andersen-Gough *et al* 2005). Andersen-Gough *et al* (2005) note that accounting trainees are inculcated in the manner of talking, time management (Coffey 1994) and that eagerness indicates a hopeful professional (Pentland 1993). One of the key lessons of professional socialization is the importance of behaviour in front of clients. The Big 4 use training courses to ensure that appropriate behaviour is enacted in the client's presence (Anderson-Gough *et al* 2005). Great effort goes into ensuring that the employee learns what is expected of them in terms of privileging of the client. Therefore, being a professional was embedded in a diffuse series of issues including appearance (Haynes 2012), equitable behaviour, gender, sexuality and hierarchy (Grey 1998). This has gender implication as I discuss in sections 3.5 and 8.3.

The Big 4 accounting firms use the client to explain and justify many dimensions of their organizational processes. The client provides a blanket justification for sanctions on appearance, and operates as a scapegoat on whom blame for contested or controversial aspects of organizational behaviour can be heaped (Grey 1998; Andersen-Gough *et al* 2005; Haynes 2012). The servicing of the client justifies the expectation for unpaid overtime which accountants at all levels are expected to perform. While part-time working is an initiative that the Big 4 introduced during the 1990s, the rhetoric of client service implies that such practices fail to fit in with the norms of client service.

Alvesson and Wilmott (2002) along with others note the importance of identity as a form of organizational control. Dirsmith *et al* (1997) detail how individual professionals are subject to a series of socialization practices designed to align professional and organizational goals. Importantly, studies have all pointed towards the changing nature of professional identity (Hanlon 1994). Anderson-Gough *et al* (2000), for example, note, based on fieldwork with trainees, that being a professional in a contemporary Big 4 firm primarily means serving client needs rather than the traditional public interest. This research supports the findings of Zeff (2003b) and Wyatt (2004), whose work I discussed in section 2.3.

The creation of a professional identity has also been linked directly with hierarchy. During the 21st century, partners in the Big 4 cultivate an image that they are a 'well-rounded business person' (Spence and Carter 2014: 959). This is a clear distinction from those who have accumulated a vast technical knowledge, who are labelled as specialists. Spence and Carter (2014) argue that specialism is for those below partner level and such a position indicates an inability to lead the firm. At the other end of the hierarchy, the socialization process of being a professional distinguishes the trainee accountant from the student. Grey (1998) contends that it also distinguishes the professional from other individuals employed by the organization, such as receptionists or porters. The notion of professionalism in all of these attributes is connected to the way the accountant conducts themselves (Grey 1998), rather than through the accumulation of technical knowledge.

The Big 4 accounting firms create their own apparently unique versions of professionalism through the use of the 'Big 4 type' (Grey 1998). Although this

invokes characteristics of dress, physical appearance, and presentation skills, it predominantly emphasises a particular characteristic unique to each large accounting firm. Such characteristics develop in the professionalization process and are not defined by the ICAEW, but are produced and reproduced in the accounting firm itself (Grey 1998; Haynes 2013). Therefore, if being an accountant with one of the Big 4 accounting firms requires conformity with the idealised characteristics of the firm as well as a professional qualification from the ICAEW, it implies that identification with the profession and the organisation are coterminous (Grey 1998). Grey (1998) emphasizes that one of the problems encountered by the ICAEW during this period was the identification of the accounting professional with their organization rather than their accounting body.

In summary, the power of the global audit firms in terms of social and political influence as well as in financial terms has grown significantly over the last thirty years. In the UK, they are the largest employer of accountants and influence the way accountants construct images of themselves and of how they are constructed by others. They are increasingly involved in the actual regulation of accountancy and are influential in new transnational regulatory institutions. Professional regulation at the transnational level has developed into an economic logic that promotes commercialism and the protection and sponsorship of capital markets, rather than a direct concern with the public interest (Suddaby *et al* 2007) which the ICAEW originally projected as their primary concern.

2.5: Summary

In this chapter, I describe and analyse the circumstances which gave impetus to association formation, revealing the ways in which overt and covert dimensions of power was, and continues to be, regulated and exploited by the professional bodies (Wilmott 1986). In the development phase of accounting (1870 to the 1930s), the emergent professional associations socially constructed a body of accounting knowledge, used it as a political resource in preventing state intervention and reduced the competition from other groups (Hines 1989).

During its golden age (1940s to the 1970s) accounting consolidated its position as a high status occupation. Whilst many regard this period as one in which accounting standards were at their highest, it was also a time when the foundations were laid for the commercialisation of accounting which was to feature so prominently in the 21st century. During this period the large accounting firms began to expand in size and influence and realized that their growth could not be sustained by the provision of audit services only.

Consequently they started to provide management consultancy services to their clients, using the audit process as a means of gaining the trust of their clients.

Finally, the period from the 1980s to 2013 is one in which the multinational accounting firms, currently the Big 4, dominate. The global accounting firms have assumed a new prominence in the regulation function bypassing traditional regulators to interact directly with the new transnational regulatory institutions. However, professional regulation at the transnational level has developed an economic logic that promotes commercialism and the protection and sponsorship of capital markets, rather than a direct concern with the public

interest (Suddaby *et al* 2007). Leveraging the advantage of the cultural capital associated with the provision of traditional audit services, the Big 4 firms have expanded vigorously into the non-audit services market and reaped substantial benefits.

The accounting profession has been extremely successful in the professionalization process. They have increased numbers, markets, services offered and in so doing raised their positions of power, status and authority. The accounting profession has diligently nurtured and protected its domain, extending it into more lucrative areas so that it appears that auditors may be taking over the world (Pentland 2000).

However, the development of the professions is depicted in androcentric terms. As Witz (1990) points out, the notion of a profession is a gendered one as it identifies professional projects involving middle-class males as a paradigmatic instance of a profession. Much of the accumulation of knowledge about the accounting profession has been done in a way which does not question or uncover the extent of female involvement. As Lehman (1992: 261) claims;

Practices restricting women's access to the accounting profession have persisted since the early 1900s yet the accounting literature has generally failed to articulate the nature of these discriminatory practices

In an attempt to redress this imbalance, in chapter 3, I highlight the role and treatment of women in the UK accounting profession. In so doing, I unpick the manner in which accounting has excluded and marginalised women in the accounting profession.

Chapter 3: Women and accounting (1870 - 2013)

3.1: Introduction

Chapter 2 provided a detailed overview of the development of the accounting profession in the UK and the associated emergence of the Big 4. Of the extensive amount of research performed on accounting much of it fails to address the role played by women in the development of the profession and assumes that gender is irrelevant and not a structural variable in modern society. This chapter is explicitly concerned with women in the profession and explores the circumstances and the extent to which the UK accounting profession is gendered. In this chapter I work with the same time periods used in chapter 2; considering the gendering of the accounting profession as it evolved from the 1870s until the 1930s, as it consolidated between the 1940s and the 1970s and finally from the 1980s to 2013 when the profession matured and a globalised Anglo-American accounting profession emerged.

I find that the UK accounting profession has been gendered since its inception, either in terms of membership numbers or in terms of management position achieved. In the early days of accounting, gendering was an artefact of class bias. The profession was the preserve of the middle-class and middle-class women did not work in paid employment. However, in current times gendering is reflected in the disproportionate number of partnership roles or positions of control of the professional bodies, awarded to men. Such gendered treatment of women is due to the manner in which discourse and institutional and structural factors are mobilised to protect the elite interest; white, heterosexual middle-class men.

This argument is set out in three main sections. Firstly in section 3.2, I explore the role of women in accounting between the 1870s and 1930s. The UK accounting profession both emerged and established itself as a body which resembled the older professions. The resemblance was not only in terms of institution membership, examination process and training articles but also in the manner in which the profession was gendered and classed.

In section 3.3, I consider research which explores gender in the accounting firms between the 1940s and the 1970s. Accounting flourished, however women failed to benefit. Throughout this period, female members of the Institute of Chartered Accountants in England and Wales (ICAEW) did not rise above 4% of total membership (Ciancanelli *et al* 1990).

In section 3.4, I unpick the gendering of the Anglo accounting profession in the final period from the 1980s to 2013. Although women were encouraged to enter the profession to fuel its growth, their progress was inhibited. Overt obstructions had been removed through 1970s legislation, but covert barriers were erected which proved to be just as effective. This literature has been predominantly generated from the Anglo-American accounting profession and the Big 4 from the 1990s onwards. I uncover that despite public commitments to drive equality in the hierarchy, the partnership of the Big 4 remains resolutely male dominated.

Finally in 3.5 I bring this chapter to a close. By placing gender in the general historical context of the UK accounting profession, I reveal a number of changes but a disappointing number of constants. The changes consist of the removal of structural barriers and a raised presence of women in ICAEW numbers. The

primary constant is that the division of labour endures, whether that is through the positioning of women as clerks, or in their positioning as employees and not as partners.

3.2: The curious case of the missing women (1870s - 1930s)

In section 2.2 I outlined the manner in which the UK accounting profession developed, segregated and exercised its increasing power to protect the interests of the male, middle-class elite (Wilmott 1986). In this section, I consider what role women played in the evolution of accounting during this period concentrating on the events immediately before, during and after World War One.

A significant characteristic of the profession from 1870 to the 1930s was occupational closure -- that is, restricting access to the work of accounting by limiting access to the chartered accountancy qualification. One explanation for the closure of accounting to women is provided by Tosh (2005) who observes that accounting organizations in Victorian Britain were sites of consolidated masculine identity, or manliness, achieved through homo-sociality and male socialisation. Manliness epitomised the polarised concept of the sexes, supporting a sound work ethic, incorporating standards of self-discipline and identifying a powerful sense of the feminine 'other'. Whilst it was undoubtedly the case that closure enabled consolidated masculine identity, this does not explain what women were allowed to do. As Kirkham and Loft (1993) advocate, closure was the gendered operation of power which resulted in restricting women to a lesser skilled role than the professional position awarded to men. Thus gendered division of work shaped the institutions and practices of

accounting during this period. This was expressed through the differentiation of the accountant from other accountancy-type roles, such as clerk and bookkeeper. The accountant became defined as a masculine role, whereas the role of clerk became increasingly feminized (Kirkham and Loft 1993). As such, understanding the development of the roles of clerk and bookkeeper in relation to that of the accountant is very important because they have such significant consequences for the gendering of the profession.

The success of any professionalization project depends on its success in differentiating itself from other occupations (Witz 1992). Evidence suggests that accounting followed this trajectory in its efforts to differentiate itself from clerks and bookkeepers creating its own professional identity. Some evidence for this differentiation can be found in the 1870 census (Kirkham and Loft 1993). It classifies accountants and clerks as part of the same occupation -- that is they were represented as occupationally equivalent. Both occupations possessed a number of similar characteristics in that they were claimed and enjoyed by men, but as the census reveals, both occupations were denied to nearly all women. From 1870 when local accounting associations emerged, the key thrust of their intentions was to distinguish and emphasize the difference between accountants and clerks (Kirkham and Loft 1993).

During the latter half of the nineteenth century, the development of a state education system provided an elementary education to ordinary people, especially working class children. This led to increased levels of literacy, numeracy and commerce skills (Wootton and Kemmerer 1996). Such qualities had previously been displayed by the Victorian clerk. In the upper echelons of the working class, becoming a clerk was seen as a path to upward social

mobility. Candidates for clerkship also included a growing number of educated, largely middle-class, women (Walker 2003).

The improved state education system augmented the supply of potential clerks, whilst the advent of large scale commercial organizations in the late nineteenth century expanded accounting functions enormously leading to an increased demand for clerks. As the clerical function became an increasingly material cost for organizations, attention was focused on ways of reducing this cost through mechanisation (Cooper and Taylor 2000). The introduction of the typewriter and other machines resulted in the deskilling of clerical work, which affected the female clerks more adversely than their male colleagues because women were allocated the mechanical, repetitive work allowing men to pursue the more analytical side of clerical work (Zimmeck 1986; Cooper and Taylor 2000). Jones's (1995) work on Price Waterhouse suggests that women were employed in accountants' offices in a limited capacity, mainly as typists.

The feminising of clerical work was facilitated by clerical courses run by the Society for the Promotion of Employment for Women (SPEW), which identified the position of clerk as being suitable for women (Kirkham and Loft 1993; Walker 2003). The increasing numbers of female clerks threatened the salaries and status of the male clerks. Feminization of an occupation causes a decline in that position due to the secondary status women occupy in the labour market (Elson and Pearson 1981). Understandably women clerks were resisted by many men in both large and small organizations (Kirkham and Loft 1993). As businesses developed, employers saw their clerks increasingly as employees and not as potential partners and the commercial apprenticeship went into a slow but irreversible decline (Walker 2003). From this it can be deduced that as

the role of clerk was downgraded, the perception was that it became a more appropriate occupation for women.

Unlike the early accounting associations, clerks had little opportunity to deny women access to training or qualifications, so opposition initially took the form of discursive attacks on women clerks. Topics included the practical difficulties of employing women, highlighting the complex administrative requirements for separate work areas and sanitary facilities (Kirkham and Loft 1993). Other objections stressed women's intellectual and emotional inadequacies rather than the physical demands of the work (Lehman 1992).

Clerical tasks became redistributed and redefined along gender lines as women were attributed tasks which required patience, care and a capacity for repetition whilst men were discursively equated with clerical tasks which required the qualities of judgement (Kirkham and Loft 1993). Female clerks were substantially employed in sectors which reflected women's prescribed roles in the domestic realm and would often have servant's duties attached to their bookkeeping role (Walker 2003). The woman clerk was young and single and expected to leave the labour market when she married and therefore deemed to neither want, nor merit, the opportunity for advancement. Conversely, men clerks might still aspire to promotion in the emerging office hierarchy and claimed some tasks, particularly those related to bookkeeping and accountancy (Walker 2003). Male clerks attempted to draw upon these gender distinctions to differentiate themselves from women clerks and to create similarities with the emerging profession of accountancy (Kirkham and Loft 1993).

Whilst the male clerks were battling to defend their roles against an attack headed by women, the professional accountant was buttressing the fortress against both women and working-class men. Lehman (1992) argues that, from their inception, the accounting bodies began to adopt some of the practices associated with the established professions of the day which served to exclude whole classes of people from membership. Class barriers were erected as the various accounting bodies established a system of training which normally required the payment of a premium, a long period of apprenticeship as an articled clerk and the passing of examinations. Gender barriers were similar to those adopted by high-status, all-male professions such as medicine and law (Witz 1990). The accounting profession equated masculinity with rationality and femininity with irrationality (Kirkham 1992). This conceptualization of its knowledge as technical, logical and rational was pivotal in the construction of accounting as a 'male' employment and allowed the patriarchal structure to privilege males in positions of control (Foucault 1980b). Accounting therefore became gendered in terms of its knowledge base and skill sets and this gendering was fundamental to the influence and power it developed (Kirkham 1992). Matthews and Pirie (2001) provide anecdotal evidence to demonstrate that established accounting firms refused to offer training contracts to women. The adoption of such practises established the meaning of the professional accountant as different from some occupational groups and classes of person, and similar to others, such as medicine and law (Kirkham and Loft 1993). In practical terms, such behaviour articulated the professional accountant's difference from lower status jobs, which included women and working-class

men among their ranks and signalled their similarity to the gentlemanly professions of the day.

Professional accountants were aware of public confusion between the work of the clerk with that of the elite, specialized, gentleman accountant. This situation had already been encountered by the more established professions and as Witz (1990) points out, they had dealt with it in a manner which protected their status and prevented a downgrading of their profession. Thus, as more women began to enter the medical profession, it had implemented demarcation strategies which created a gender-boundary between the core profession and roles of a lower status; midwifery in the nineteenth century was deskilled and constructed as a separate, subordinated occupation (Witz 1990). Professional accountants were keen to differentiate themselves from related occupational groups by creating a gendered and classed hierarchy for accountancy-type services. They chose to do this by devoting most of their efforts to establishing a good reputation in bankruptcy and liquidation particularly. The nature of this work, according to Walker (1998), differentiated the professional accountant from the clerk or bookkeeper; the former secured his own work and derived his income from clients, the latter was a paid employee. From the late nineteenth century onwards, middle-class women were encouraged to view their role as dealing with the domestic requirements of the family leaving men to deal with matters in the public domain.

As I noted in section 2.2 this assumption of the gendered division of space, where the man assumes the public role and the female is confined to the private arena has been contested by some, including Ryan (2003) and Vickery (1993). They stress that working-class women have had a long history of employment

in the public domain. However, as I highlighted above, the segregation of accounting was as much about class as it was about gender. Therefore when accounting sought to dominate the public space it was with the knowledge that in a class sense only middle-class women would be able to challenge them in a professional capacity and middle-class women were tied to the home by the conventions of the time.

Like Walker (1998), both Lehman (1992) and Kirkham and Loft (1993) note that the pre-requisite of the successful accountant was the ability to engage in the public domain. Indeed, the incompatibility of women with public matters was one of the justifications used by opponents of votes for women. Women were considered to be naturally fragile, dependent and submissive and were unable to take on public responsibility (Virtanen 2009). These were traits which were most suitable for the private domain of the household. The irony of the spatial exclusion of women occurred at a time when it was an accepted practice that in the home a wife was “the banker . .the president, the cashier, the teller, the discount clerk” (Talmage 1890: 85 cited in Walker 1998). However, the occupation of these positions by women in the public domain was rare. The success of the combination of social, ideological and structural factors which denied women access to work of a public nature can be measured by the manner in which those women associated with accountancy-type services (such as actuarial or auditing work) fell from 89 in 1881 to just two in 1901 (Kirkham and Loft 1993).

As I detailed in section 2.3, the ICAEW did not shy away from using different methods of protecting its jurisdiction from perceived threats; in this case the threat was from women. In the opening years of the twentieth century, there

were a growing number of educated women who wished to perform accountancy work. The ICAEW responded to this by creating a separate identity for women (Walker 2011b). In 1913, the ICAEW suggested in the *Accountant*, a journal affiliated to the ICAEW, that any female accountants who were serious about their calling, should establish their own accounting association. This not only created a different identity for female accountants but also limited their qualification opportunities and therefore the clients they would be able to secure (Lehman 1992). Walker (2011b) interprets the suggestion of a differentiated male and female practice as indication of the quandary of a profession which had been forced to consider the principle of the admission of women but was reluctant to implement it. The accountancy profession was under significant pressure from the Board of Trade to consider the admission of women from the government.

During the First World War, women's contribution to accounting changed. This was due to a shift of attitudes towards the engagement of women in accountancy-type roles (Shackleton 1999; Kirkham and Loft 1993). During the conflict, women became involved in traditionally male-dominated occupations, including accountancy, out of necessity; there were insufficient personnel due to conscription into the armed force. Some have argued (Lehman 1992; Black 2006) that women were acting as a 'reserve army' of labour when international conflict had temporarily depleted the male work force. However, this view is contested; Thane (1992) and Walby (1997) argue that women suffered lower unemployment levels in the recessions of the 1930s and 1970s, despite strong male pressure against their employment. Conversely, at other times according to Thane (1992), women have been refused training and employment despite

clear warnings that the economy needed it. Both views are too simplistic as they fail to consider the identity that women assumed as they entered the workforce at times of national crisis. Kirkham and Loft (1993) bridge this divide by arguing that the admittance of women into the profession at this time was in the form of a separate category of employee, with a separate and distinctive identity.

Women's work during the War was of a subordinate role and of a temporary nature. When the War impacted the accountancy firms they realized the need for educated women to fill some of the roles of a public accountant. These women were defined by gender first, and as occupation second; 'women working in accountants' offices', 'women clerks', 'lady assistants' and 'lady audit clerks' (Kirkham and Loft 1993: 538). In this way, women's role in accountants' offices was constructed through their place in the gender hierarchy and significantly differentiated them from the male accountant. These women were discursively constructed as a separate category of employee whose work was simplified to reflect the view of women's abilities at the time (Black 2006).

Women clerks during wartime were constantly reminded that their role was only temporary. This construction implied that peace time would lead to the return of women to the home and men to their usual public roles, a stance supported by the government.

The British government was a reluctant supporter of the employment of women in its own clerical functions even when faced with an unprecedented rise in bureaucracy caused by the strength of the British army rising from 140,000 in 1914 to over 5 million by 1918 (Black 2006). Using papers deposited with the National Archives as well as personal documentation of women engaged in clerical work during the First World War, Black (2006) documents that only

when the situation was acute did the War Office officially begin to recruit female clerks on a temporary basis. It was never the intention of the government to formalise the temporary wartime employment of female clerks into any longer term contract after the cessation of hostilities (Black 2006). The introduction of the Munitions of War Act in 1915 was accepted by the Trade Union Congress (TUC) as the government agreed to return all post-war working practices to the pre-1915 basis. Thus, in 1919, the coalition government passed the Restoration of Industrial Practices Act. All women engaged in War work, including clerical labour in government departments, were dismissed from their jobs under this Act.

Government support for legislation to provide a more egalitarian workplace was regarded as political expediency or the result of pressure to meet election promises (Shackleton 1999). This was the case for the Sex Discrimination (Removal) Act, 1919, which provided that no person should be disqualified from the exercise of any public function or appointment by sex or marriage (Kirkham and Loft 1993; Walker 2011b). The Act superseded proposals for the organization of the profession in a gender-segregated manner but Kirkham and Loft (1993) argue that by the time the first woman entered the ICAEW in 1919, the masculinity of the profession was not threatened as it was sufficiently well established.

After World War One, the acceptance of women in jobs prescribed for men came to an end. The accounting profession and the state utilised a gendered rhetoric to compel women to surrender their jobs to returning soldier-accountants. Returning soldier accountants were assisted with financial support and exemptions from preliminary examinations (Kirkham and Loft 1993). Yet the

women, who had also contributed during wartime through their role in the accountants' office, were excluded from the agenda to privilege those who had contributed to the War effort (Black 2006).

Various researchers have offered differing statements of the post-1918 discourse on gender (Foucault 1979). According to Kirkham and Loft (1993) it operated on two levels; typically glorifying male heroism and praising feminine submissiveness, assuming women's willingness to subordinate their own desires for the good of the nation. Alternatively, Walker (2011b) argues that male opponents to the admission of women to the profession once again used the common reductionist argument that the innate differences between men and women made women psychologically unfit for the higher work of the vocation. Women were identified as the weaker sex and using both discourses of the public nature of accounting and the limitations of women, professional accountants strove to counter the demands for female access into the profession. This discourse was more difficult to deploy than when it was originally used before World War One, as women had displayed their capabilities in accounting offices during the hostilities. However, Walker (2008) found evidence to suggest that in all spheres of employment, returning soldiers were claimed to have grown even stronger and more worthy than before.

Fortuitously for them, the male opponents of female working were assisted by the adverse economic conditions which prevailed. The recession of the inter-war period created rising unemployment levels and this had serious implication for female employment. Structural barriers continued to impede women as most companies and the Civil Service operated the marriage bar and sacked women when they got married (Kirkham and Loft 1993). The accounting profession

benefitted hugely from the First World War, as its involvement in wartime work drew prominent members of the profession to the attention of the government and the public (see section 6.3), as is uncovered in the official histories of the larger accounting firms. Even without the structural barriers, if women were offered articles, it is unlikely that many would possess the economic or social support necessary to take advantage of such opportunities. Women were still expected to leave work on marriage and this curtailed their training opportunities as the payment of a premium to secure articles was not recouped due to the short period of time they remained in the workforce.

From the 1870s to the 1930s, accounting made substantial gains as a profession, transforming itself from a loosely defined occupation into an established institution, with the ICAEW receiving the ultimate recognition of a royal charter. Kirkham and Loft's (1993) detailed census work attributes these achievements to the relegation of the position of clerk in the hierarchical structure and its feminisation. This enabled the differentiation of the position of accountant as a higher status occupation which was more highly remunerated. Between 1880 and 1930 the position of clerk dropped down a number of categories in the census to be described as a commercial occupation, whereas the accountant rose to a professional occupation. The professionalization project achieved this success by feminising the position of clerk (1931: 42.1% of all clerks were women) and masculinising the accountancy occupation (1931: 0.1% of all professional accountants were women) (Kirkham and Loft 1993: 509).

Both Black (2006) and Kirkham and Loft (1993) agree that women were unrepresented proportionately in what was emerging as the higher echelons of

clerical work, as office managers, and instead were allocated to a generic category of 'other clerks'. Women had also achieved almost total domination of a new category that of the typist whom they held 97.6% of posts (Kirkham and Loft 1993).

The UK accounting profession used both class and gender barriers to restrict entry during this period. Prior to World War One this meant the creation of a gendered division of labour in which women and working class men were encouraged into the occupations of clerk or bookkeeper, rather than that of accountant. During the War, labour shortages required the acceptance of women in accounting offices and accounting roles but with a separate identity from the accountants they were replacing. Women proved that they could perform the jobs to a high standard however both the government and the profession had no intention of retaining these women when hostilities ceased. Women were expected, reinforced in some case by legal requirements, to surrender their position to the returning soldiers, whether these men had the relevant experience and qualifications or not. In response to legislative changes after World War One, the ICAEW sought to create a separate category for women from the homogenous mainstream accounting body. In the next section I consider whether the 'golden age' of the accounting profession following World War Two led to enhanced opportunities for women.

3.3: The invisible women (1940s - 1970s)

Cooper (2001) notes the polarised nature of gender writing in accounting history arguing that a significant proportion of such literature concentrates on either entry into accounting during the profession's early years (see for instance

Kirkham and Loft 1993; Lehman 1992; Walker 2011a; Walker 2011b; Black 2006; Virtanen 2009) or women's progression in accounting from the 1990s onwards (see for instance Anderson-Gough *et al* 2005; Lupu 2012; Viator and Pasewark 2005; Grey 1998; Cooper and Robson 2006). The intervening years have been largely ignored. The point is made also by Walker (2008) who laments that little had been done since Cooper's observations seven years earlier. Why this is the case is suggested by the nature of the writings published. The early years' work focuses on the 'pioneer women' (Walker 2008: 585) whose exceptional character made their efforts worthy of recording. Since the 1990s, the increasing numbers of women entering and progressing in accounting organizations has been recorded by researchers keen to investigate the apparent feminization of the profession. However, for the intervening years the incomplete and fragmentary nature of the literature can be attributed to a paucity of documentary evidence (Walker 2008). In my view, this dearth of documentary evidence indicates the lack of importance attached to women in accounting during this period. This lack of material is in stark contrast to my contextualisation of the history of accounting performed in section 2.3, where I uncovered extensive writings detailing the full extent of accounting's achievements. This prompts me to agree with Walker (2008) and Cooper (2001), that women appear to be invisible in the history of the accounting profession for the majority of the 20th century.

Out of necessity I have turned to alternative material about women during this period. These include material which considers how women fared in organizations generally (Kanter 1977) and female accountants working in different countries (Emery *et al* 2002; Wootton and Kemmerer 2000; Lehman

1990; Lehman 1992). My work contextualising women's role in accounting during this period is a process of creation to provide the necessary detail on an area much neglected by research.

As had been the case in the First World War, women were drafted into accounting offices during the Second World War as the number of available men was reduced by the hostilities. The difference between the Second World War and the First, according to Lehman (1992) was that women were entrusted with more complex job responsibilities in the Second World War and were given the work of accountants rather than restricted to purely clerical work as had been the case during the Great War. This resulted in a small but growing female membership of 102 female chartered accountants in 1945 (0.7% of total membership: Crompton and Saunderson 1990). However, as in the earlier War, the work of female members of staff was clearly differentiated from male employees. Women accountants performed statistical scrutiny and other tasks which required their gendered characteristics, such as patience, perseverance and attention to detail, allowing the limited number of men remaining to concentrate on audit work (Lehman 1992).

When the Second World War came to an end there was a sense of familiarity in the way that priority was once again given to the returning soldier-accountant over the incumbent female workers. Similarly in the US, according to Wootton and Kemmerer (2000) the military education programme increased the number of ex-servicemen entering college. This resulted in a surfeit of accountants by the end of the 1940s and women lost their positions in accounting firms as these organizations reinstated their preferences for men. The speed with which women were expelled from these roles was not as fast as after World War One,

however the UK government supported the side-lining of women as female employment opportunities were subordinated to the greater good of the nation. Following the devastation of the Second World War, the country was keen to repopulate itself and a revived 'cult of domesticity' emerged (National Archives 2015). This is supported by Therborn's (2004) analysis which highlights the mid-20th century being the zenith of the housewife family, work which I develop in detail in section 7.3.

Post-World War Two women had proved that they could perform the role of accountant, but their positions were always depicted as subordinate to a man's. Men's superior characteristics and position as breadwinner and head of the family meant that women were given inferior positions, aligned to their gendered characteristics. Women were once again encouraged into the female occupations such as teaching and nursing and discouraged from pursuing their education and entering accountancy as it was believed that their career lay in marriage (Thane 1992; Matthews and Pirie 2001). Indeed, a high proportion of men disapproved of women working outside of the home (Thane 1992).

Between 1945 and Equalities legislation of the 1970s there was a gradual diminution, especially among younger women, of the belief that a woman's place was in the home and they began to aspire to better jobs (Thane 1992). A similar situation arose in the US (Kanter 1977). Kanter's (1977) seminal work draws attention to the way in which gender was relevant to organizations. She argues that as a result of their exposure to paid work during World War Two, women were populating organizations in greater numbers in the sixties and seventies, but their role differed greatly from men's; 'Women populate organizations, but they practically never run them' (Kanter 1977: 16). Kanter's

observation is that although women had made inroads into the world of work, it was always in a subordinate role: bank teller's rather than managers, clerks rather than managers and nurses rather than doctors. Her work suggests that this could be attributed to the 'masculine ethic' (1977: 22) which characterised the dominant management techniques of the time. Taylor (Taylor 1919) theorised that management should be led by rational, passionless and logical analysts and emphasized the application of scientific methods to production planning and cost analysis. Women's 'natural' characteristics were at odds to the exemplar management figure depicted by Taylor (Kanter 1977).

UK government funded research into female employment in 1968 supported Kanter's findings and indicated that 'most of the jobs done by working women were at a low level' and the percentage of managers who were female ranged from 1% to just 5%, depending upon the industry (National Archives 1968). Kanter's (1977) work on the US was echoed by the oral history which emerged from New Zealand (Emery *et al* 2002). In fact the inferior ranking of female abilities was common to the US (Wootton and Kemmerer 2000), UK (Matthews and Pirie 2001) and NZ (Emery *et al* 2002). Emery *et al* (2002) argue that when women did enter paid employment they often earned less than the younger, less experienced male employees they were supervising. This was the result of discriminatory practices which held that women could not exercise authority over men. The allocation of work roles on the basis of gender and the marginalisation of women into routine bookkeeping work echoing the findings of Kirkham and Loft (1993) from an earlier period. The women in Emery *et al*'s (2002) study viewed discrimination as a reflection of society's values at the time and their position as the 'invisible' (Emery *et al*: 30) members of the profession

was an artefact of such values. Women in New Zealand also experienced discriminatory company policies which did not allow them to be in charge of accounting departments based on the assumption that they lacked the necessary characteristics for leadership Emery *et al* (2002).

When it became apparent that women would continue to be a feature of traditionally male-dominated organizations, advice was given to male supervisors based on stereotyped assumptions about how women behaved. Male managers needed to make allowances for the fact that women could be cantankerous and fussy, lacking in initiative, prone to nervous disorders, being overly sensitivity and inefficient (Snopes 1943); that is inferior to men. Lehman (1992), Thane (1992) Emery *et al* (2002) and Matthews and Pirie (2001) all agree that the perceived inferiority of female labour was a significant inhibitor of women's employment in accounting after 1945. Such methods of excluding women reflect the operation of power in the third dimension (Lukes 1974).

Work organizations are often viewed as sites of rationality which are free of sex and emotion. The dominant professional norms and discourses treat sexuality and professionalism as polar opposites (Rumens and Kerfoot 2009; Haynes 2013). This constructs organizations in stereotypical masculine terms as rational, emotion and sex free (Grey 1998). The exclusion of sexuality from professionalism is more about the exclusion of female sexuality (and gay sexuality) and the gendered construction of accounting professionals (Grey 1998). This control mechanism is seen in operation when the exclusion of women from accounting was justified on the grounds of women's well-being; this approach also stressed that women were different from men (Lehman 1992). The female accountant was considered to be at great personal risk if she

was part of a team of male accountants performing client work. These risks could include the complexity of overnight travel and the intricacies of overnight accommodation or the inability of a female accountant to perform a stock count in a mainly male organization for similar safety reasons. The emphasis on the frail nature of women was reflected in everyday society according to Cooper (2001), who notes that even well-paid women were not allowed to buy a washing machine without the financial backing of a man in the 1950s and 1960s.

Given the commonly-held assumption that male characteristics were superior to women's, it was no surprise that some accounting clients felt that a female accountant working on their audit would not be as effective as a man. Indeed, client objections, as Lehman (1992) emphasizes, were invoked as a major deterrent to the employment of female accountants. Accounting organizations and professional bodies argued that clients belonged to an era when the woman's place was in the home and would find a female accountant representing an accounting firm as unacceptable. As I detail in section 7.3, interviews with several UK female accountants reveal they were not allowed out of the office to visit clients on the grounds that it would not be acceptable to a fee-paying client, despite the fact that many clients had extolled the virtues of the female accountant during the War (Matthews and Pirie 2001).

The numbers of women who were members of the ICAEW during the period reflects this narrative: women represented only 1.1% of ICAEW membership (in 1965: Crompton and Sanderson 1990). This gendering of the accounting profession continued from the earlier decades. Women in the UK workplace occupied lower status, less skilled, less-well paid jobs than men and this applied

to accounting also. Little had changed discursively since the 1940s; female labour was viewed as inferior to men's (Thane 1992). Men were held to be more efficient, flexible, and ambitious, took less time off, were physically stronger, less tolerant of monotonous work, needed higher pay to support their dependents, had a longer time commitment to a career and hence were worth the investment of training. Women were perceived as remaining in the workplace for a relatively short period of time and therefore did not justify the money spent on training them (Thane 1992). The marriage bar reinforced the view that women's relationship with employment was transient. On entering either government or commercial employment, women encountered a segregated labour market comprising separate career hierarchies for male and female workers (Walker 1998).

Foundations for change in the 1970s were laid in 1967. Between 1967 and 1975 a number of laws were passed which collectively and significantly affected female entry into the accounting profession. The first was the 1967 Companies Act which lifted the legal restriction on the number of partners allowed in an accounting firm. This enabled the growth of accounting firms and the 1970s witnessed their eager expansion. During the early 1970s larger accounting firms in the UK had prepared business forecasts which revealed that they needed to grow at a rate of 5% of chargeable hours per annum (Jones 1995: 258) in order to achieve profit and turnover targets (see section 2.3). This growth required increased labour and the trainee accountants were sought from the universities; resulting in increased numbers of graduate articled clerks, growing from 19% in 1969 to 72% in 1979 (Jones 1995). Firms such as Price Waterhouse were experiencing difficulty in recruiting male staff of the calibre they desired (Jones

1995) and that made the firms actively consider the recruitment of women, especially as women were entering the universities in increasing numbers (Crompton and Sanderson 1986). Price Waterhouse began their recruitment of female graduates cautiously; in 1974 142 graduates joined Price Waterhouse and only eight of these were women (Jones 1995).

The second tranche of Acts of significance were the Equal Pay Act 1970 and the Sex Discrimination Act 1975. They had immeasurable effects in improving women's position in the labour market (Walby 1997), a fact demonstrated by a slow, but increasing female membership of the ICAEW. In 1960, total female membership consisted of 342 women (Crompton and Sanderson 1990). By 1965 that figure had grown to 464, or 1.1% of total membership. By 1975 there were 1,413 female members, or 2.3% of the total membership (Crompton and Sanderson 1990; Ciancanelli *et al* 1990).

The impact of this legislation was such that by the late 1970s, much female employment in accountancy was concentrated in the larger firms who were engaged predominantly in the provision of company audits -- the public practice firms. However, once again women were employed as a separate category from men. Due to the heavier burden of domestic duties borne by women, taxation services were considered a more appropriate specialism for them rather than auditing, since it was primarily office based, whereas auditing required much travelling, often working away from home (Jones 1995). Despite this vertical segregation, women joined accounting in increasing numbers as the acquisition of professional qualifications increased their opportunities for working part time and protected them from demotion to lower paid roles resulting in a loss of status and/or pay usually associated with part-time work (Silverstone 1980).

During this period the treatment of women by the accounting profession was affected by three catalysts: World War Two, the Companies Act 1967 and finally the equalities legislation of the 1970s. As in the First World War, women had proven themselves to be more than capable of performing the roles vacated by men, including accounting. But this was a temporary advance and post-hostilities women were encouraged to return to the home. The 1967 Companies Act drove the demand up for accounting trainees. The equalities legislation of the 1970s, together with increasing numbers of female graduates, fulfilled this demand and the accounting profession began to employ increasing numbers of female accountants. Once again, though women's contribution was constructed differently from that of male accountants.

In the next section I consider the manner in which women failed to achieve equality with men in the accounting profession from the 1980s to 2013. This was a period dominated by the rise and drive of the Big 4 accounting firms. The large accounting firms dominate this period, in which female membership reached 26% (FRC 2014), and yet the profession remained gendered.

3.4: Female accountants as employees (1980s - 2013)

At the start of this period, the number of women in the accounting profession had risen but was still low. Total membership of the ICAEW in 1980 was 71,677, of which women at 2,971 represented 4.1% (Crompton and Sanderson 1990). The number of female accountants during this period was boosted by two factors: the long term effects of firstly the equalities legislation and secondly the Companies Act 1967. The equalities legislation of the 1970s prohibited the overt discrimination against women which had characterized the

earlier years. Unexpectedly the Companies Act 1967, which removed restrictions on accounting firm size, also had significant implications for women. Following the 1967 Act the larger accounting firms expanded and their drive to increase their workforce was increasingly met by recruiting women. As a consequence, the percentage growth of female members was significant during the 1980s; by 1988 female membership had grown by over 270%, yet absolute numbers remained low at 8,089 or just 9.1% of total membership (Ciancanelli *et al* 1990). However, there were signs that those numbers were increasing and optimistic hopes that the ICAEW membership would be a more fair reflection of women's proportion of the university population (Jones 1995). These hopes had solid foundations as women were not only entering universities in increasing numbers but were obtaining better degree qualifications (HESA 2013). By 2013, the numbers of women who were ICAEW members was 37,007, still only 26% of total membership (FRC 2014).

However, the numbers of women represented in the higher echelons of management, especially at partner level, was not so positive. The position of partner is the most senior role in accounting firms. These are the individuals who lead the organizations. The earliest data available on the gender of partners in Big 4 accounting firms is 2003, when only 10% of total partners were female (Accountancy 2003). This figure had grown to 14% by 2013 (FRC 2014). These figures are not proportionately representative of the level of female membership seven to twelve years previously (the time span normally taken to be considered experienced enough for partnership). This suggests that although women were entering the profession in much greater numbers than at any time in accounting's history, their promotional progress remained poor.

This contradiction between women's academic ability and lack of progression is at first difficult to comprehend as the equalities legislation was enacted to achieve equal treatment of all. However, equalities legislation can be complied with whilst protective organisational processes and structures inhibit the progress of women and others, as Lukes' (1974) third dimension of power indicates. When such barriers are constructed in accountancy firms they act as a mechanism for excluding women and hinder their progress to partnership. The sources of gender conflicts in the accounting profession can be summarised as

..the employment of specific strategies, the privileging of particular hierarchies, and through an array of practices intended to reconstitute discrimination.

Lehman (1990:137)

Lehman (1990) argues that the employment of specific strategies involves the use of organizational processes and barriers to reflect male biases and discriminatory beliefs, thus ensuring continuity and reproduction of these beliefs and behaviours. The employment of these strategies indicates that men have a strong sense of entitlement with a discriminatory view of women and this is reinforced in organizations through various schemes (Lehman 1990).

Lehman's framing of men applies a culturally privileged and dominant form of masculinity. It assumes that men are a homogeneous group lacking differentiation and that masculinity implies the adoption of an aggressive, heterosexual, rational stance (Rumens 2013). In the 25 years or so since Lehman's (1990) work, Queer theory has challenged the construction of such a

simple binary performance of gender and sexuality. Not all male accountants may be able to comply with the ideal standards of masculinity that the stereotypical male construct implies, an observation made by Rumens (2013) about men in the construction industry.

Secondly, Lehman (1990) stresses that the privileging of particular hierarchies involves the social recognition of male domination and techniques to support its continuation. Widespread social practices and policies perpetuate discriminatory treatment of women in the patriarchal structure of modern organizations. It is not the actions or prejudices of the individual but rather a structural, universal discrimination society-wide. The system of privileging men is 'culturally hegemonic' (Ridgeway 2009: 149) as it is institutionalized in the media, in government policies, laws and organizational practices. Of course as Queer theory has shown, the category of men who are privileged tend to be white, middle-class and heterosexual (Rumens and Broomfield 2012). It is practices developed by this category which exclude women (and others) from professions and which are so deeply ingrained that they are regarded as natural (Lehman 1990; Haynes 2013).

Such a view is supported by both Kanter (1977) and Ridgeway (2009) who argue that gendered exclusionary practices are reflected in modern organizations and disadvantage women and minorities whilst reinforcing the dominant hierarchy. This belief system privileges some men over women giving the majority of men and some women a desire to perpetuate the system (Ridgeway 2009). Lehman's (1990) argument is that a male model of organizing discriminates against women. In such a construct the stereotype of the male accountant demonstrates normative masculine characteristics, such as

aggression, dominance and rationality which minimises the value of feminine qualities in either gender (Rumens and Kerfoot 2009).

Finally, Lehman (1990) emphasizes that the array of practices enforced during the discrimination process includes the allocation of certain responsibilities to women and the acceptance by women of their socially constructed role. Both Whiting and Wright (2001) and Barker *et al* (1999) support Lehman's view by suggesting that the social construction of the traditional household division of labour, in which women are assumed to prioritize the private home-life over the public work arena, reinforces the stereotype of women as nurturing and passive and simultaneously reduces the time and energy which could be allocated to career development. However, since Lehman's research, there have been some changes in gender role attitudes towards responsibility for chores in the domestic sphere (Crompton and Lyonette 2006). Men are now eligible for paternity leave and since 2015 shared parental leave is a statutory right (Gov UK 2016). However as the EHRC Working Better initiative (EHRC 2010) demonstrates, the majority of mothers still believe that they have the main responsibility for childcare in their home, a situation exacerbated by a lack of publicly funded childcare (Department for Education 2013a). In addition, since the 1990s a woman's caring role had been extended to include a disproportionate obligation for caring for the elderly and sick. Gendered assumptions as to the sexual division of labour in the domestic sphere continue.

Lehman's analysis is supported by the work of academic scholars who agree that discrimination continues unabated in the accounting profession, although it has mutated into a more covert format to counteract the legal obligations of the equalities legislation. The literature on the gendering processes and techniques

practised in the Big 4 is extensive in comparison to the research on the ICAEW or other accounting organizations. Lehman's categorisation of gender conflict provides useful headings to groups such barriers. Therefore, for ease of comprehension, I have synthesised the literature according to; the employment of specific strategies, the privileging of hierarchies and the array of practices.

The employment of specific strategies "to discriminate"

The accounting literature points to the deployment of specific strategies to discriminate against women and some men, including: socializing, networking, mentoring and, using the client as a justificatory measure. Socializing includes both induction weeks and social evenings with the rest of audit firm employees. Copious amounts of alcohol and long hours are involved as well as long days in the induction weeks. This signifies the type of person that the firm wants -- high energy individuals who put the firm's demands over their own as well as one who can develop social skills (Anderson-Gough *et al* 2005). When the socializing includes heavy drinking or stereotypical male sporting activities (Anderson-Gough *et al* 2005) it may disadvantage female accountants who have expressed an aversion to such events. However, the emphasis on seeking out how women are disadvantaged fails to consider that heterosexual norms are built into accounting which can also oppress certain types of men (Rumens 2016). Therefore as the majority of senior staff are male and bring along their wives to social occasions this then adversely affects both the female and gay male manager/partner who bring their spouse, who has no-one to socialize with as all the other spouses are female (Anderson-Gough *et al* 2005).

Networking is another organizational strategy which has gendered implications. In accounting firms, networking is an essential way for individuals to manage their career and achieve promotion; the Big 4 use informal systems much more than formal ones to fill job vacancies (Anderson-Gough *et al* 2006). Cooper and Robson (2006) and Anderson-Gough *et al* (2006) agree that knowledge and appropriate professional behaviour is learned by trainee accountants through the socialization process and networking is key. Whilst entry to lower managerial levels tends to be governed by company policy, admission to the senior levels is still governed by the male networking -- the 'old boys' club'-- from which women and some men are effectively excluded (Gammie *et al* 2007; Wacjman 1998; Riach *et al* 2014).

The networks with the greatest longevity are those which develop organically such as through the training process. Other network contacts develop through more formal situations, such as ICAEW or firm events and tend to be more instrumental and therefore less valuable (Anderson-Gough *et al* 2006). The outcomes achieved in female-only clubs and mentoring events can be restricted if the participants feel that the process is manufactured and not as organic as those developed during the training group (Anderson-Gough *et al* 2006).

However, in a Foucauldian sense, networking facilitates a disciplinary concept of the auditor who is deemed suitable (Foucault 1979) and therefore networking acts as an exclusionary process. When an accountant fails to learn the social rules or does not fit in then the informal networking process will work against them and their promotional goals, as networking emphasizes 'what face fits' (Anderson-Gough *et al* 2006:251). As the existing higher echelons of management are the domain of white, middle-class, heterosexual men, then

women's ability to fit in and understand the rules is severely restricted.

Anderson-Gough *et al* (2006) also note that networks lead to the erosion between private and public identities, as networks emerge out of friendships and network contacts become friends. This is particularly difficult for women because women have a particular social positioning in the private domestic sphere of home and family life which can be very different from the role and position they assume in work (Haynes 2008a).

Even as far back as the 1950s and 1960s, Kanter (1977) recognized that mentoring is also seen as a key way to aid movement through the managerial ranks, especially if female. It still appears as relevant to female progression in current times as mentoring offers signs of influence from senior people in the organization as well as someone to fight their corner and offer behavioural advice. The presence of a mentor, it has been argued, is essential to guarantee a manager's success (Wacjman 1998). As such the lack of senior female managers can be seen as a disadvantage to junior women managers, as men are more comfortable providing mentoring support to other males in the organization (Hull and Umansky 1997). One of the reasons underlying the discomfort of a mentoring relationship between a senior man and female junior are connotations of power-based sexual relationships (Gammie *et al* 2007; Foucault 1988). This can immediately debase the relationship (or create tensions in a network) as behaviours that are tolerated from a man are not accepted when displayed by a woman (Lupu 2012). I return to this in section 6.3 and 8.3.

An additional and more sinister aspect of the mentoring process is its operation as an organizational control mechanism (Foucault 1979; Covalleski *et al* 1998).

If the protégé's behaviour is monitored by the mentor, the protégé will be encouraged to mirror the mentor's attitudes and behaviour (Viator and Pasewark 2005). By these means exclusionary tactics and techniques are passed onto the next generation of accountants. An element of the continuity of gendering techniques over decades is alluded to by Viator and Pasewark (2005), who note that the male junior/male senior mentoring relationship is similar to the relationship between heir and owner in family firms I pursue this further in section 6.3.

The final specific process is that of client service. As I note in section 3.2, from the 1930s to the 1970s client preferences and interests were used to justify the exclusion of women from the full role of accountant. This technique endures into modern times as an exclusionary device in many aspects of organizational processes in accounting and audit firms (Grey 1998; Haynes 2012). Part-time or flexible working is often discouraged due to the perceived adverse effect on the auditor-client relationship if the auditor is unavailable (Anderson-Gough *et al* 2005). As the UK has the highest level of female part-time working in Europe (Therborne 2004), the client is used as an indirect gendered control device. The client is used to justify the low numbers of women at manager and partner level and this has the effect of moving the cause of the problem of gender imbalance away from the firm and to the scapegoat client (Grey 1998).

The privileging of hierarchies sustains male domination

The discussion thus far suggests that the privileging of particular hierarchies sustains male domination in the accounting profession and that the techniques used to sustain it include a masculine ethic, homogeneity, team sports, the

appraisal process, a heterosexual male template as the model employee and the specialization process.

In section 3.2, I drew attention to Kanter's (1977) work on the 'masculine ethic' (1977: 22) which defines the needs, life-cycle pattern and *modus operandi* of a manager. The stereotypical male working pattern was established during the early days of management and still largely prevails today as continuous, full-time employment, necessitating long hours (Anderson-Gough *et al* 2005; Sheridan 2004). A macho culture in respect of working long office hours can develop, where, as Franke and Lowe (2003) argue, chronic presenteeism is an indicator of productivity. Demands for 'face time', studying for professional exams and socializing after work assumes the accountant has no outside commitments. The majority of households fail to follow the traditional male breadwinner/female house-worker but even so women do tend to shoulder a heavier burden for domestic responsibilities, including commitment for children or elderly dependents (Gammie *et al* 2007; EHRC 2010; Care in Crisis 2014). Consequently, women are unable to compete with men in terms of time they have available to devote to paid work.

Professional organizations have long been associated with social homogeneity (Tosh 2005), a feature Kanter (1977: 48) identifies as: 'men who manage reproduce themselves in kind'. Both Wacjman (1998) and Wright *et al* (1995) note that this resulted in male (often heterosexual) managers seeking to preserve the advantageous *status quo* and restrict female (and homosexual) access to management. This gendered process becomes embedded in organizational practices, allowing male managers and partners to achieve

continuity and reproduction of their beliefs and behaviour by social conformity through recruitment in their own image (Jacobs 2003; Lupu 2012).

Prolongation of the dominant hierarchy is supported during the job application process (Grey 1998). The 'team ethic' of the firm is introduced and reinforced and the importance of team sports such as rugby and football are emphasized. The concept of team work is very important to accounting firms and this is apparent not only in recruitment brochures but in terms used in appraisal forms. Whilst men and women play football and rugby, both sports are predominantly linked to aggressive, heterosexual men who bond over the game and in the bar after. With a predominantly male hierarchy influencing the use of male sporting images and recruiting applicants in their own image (Kanter 1977), gendering of organizational practices is almost unavoidable.

The socialization of trainee accountants into the organizational practices of the audit firm are established early on, causing gendered behaviour and gender inequality (Anderson-Gough *et al* 2005; Haynes 2012). These organizational processes begin at recruitment, where interviews and lunches with a trainee ensure that the firm recruits applicants who 'fit in' in terms of dress, social skills, enthusiasm and ambition (Anderson-Gough *et al* 2005). Accounting applicants are often taken for a meal by other members of the firm, reinforcing homosociability. The notion of a 'firm-type' encompasses attitudes and interests most compatible with the prevailing image of a man; white, middle-class and heterosexual. In the larger organizations, Human Resource Management inspired (HRM) personnel policies attempt to avoid gender (racial and sexuality) bias and assessment exercises are applied which test key skills found to be important at senior levels (Anderson-Gough *et al* 2005). However,

partners can override the formal HRM procedures (Anderson-Gough *et al* 2005) and as the recruiter specifies the job requirements, then the job becomes gendered, reflecting the recruiter's social conditioning (Wacjman 1998).

If the masculine ethic is used to define the business leader, then it follows that the same male benchmark is the one used in organizational performance appraisals. Recent research has shown that it is no longer valid to claim all men (and women) are positioned on an equal footing (Rumens 2013). Yet the male benchmark used in performance appraisals is that which is sustained by the group with most cultural resources and power; white, middle-class, heterosexual men (Ridgeway and Correll 2004). Auditors are evaluated after each audit assignment and the methods differ according to the accounting firm. However, all evaluations have the same aim: to be able to produce generalizable information about the individual which can be used in the future for rewards and opportunities. Performance appraisal is a key mechanism for sustaining gender differences as the evaluation process determines the future composition of the organization. Fogarty *et al*'s (1998) work demonstrates that female auditors' work is judged more harshly than males and is more likely to be recommended for increased on-the-job training and supervision. This implies that auditor skills are a socially constructed phenomenon and stereotyped maleness is the standard against which females are found lacking. In this way, the evaluation process then becomes another method through which female opportunities can be limited.

In section 3.1 I discussed how the early professional accountant attempted to defend his jurisdiction by driving women into the role of clerk or bookkeeper. A modern day practice which resonates with this is specialization which occurs

predominantly in the Big 4 firms. Women's employment in personal tax is disproportionate to their employment in corporate finance or management consultancy (Gammie and Gammie 1995; Jones 1995). This practice concentrates people who are not one of the homogenous group into one specialism (Khalifa and Kirkham 2009; Spence and Carter 2014; Cooper and Robson 2006). Khalifa and Kirkham (2009) argue that concentrating female employment in a niche, such as taxation, has led to greater divisions of professional labour than has been the case in the first fifty years of the profession's development.

The array of practices

Using Lehman's framework, I find that an array of practices underpins the gendering of accounting and I group these according to the following: family commitments, the use of part-time work, the creation of post-senior manager roles and, the adoption of stereotypical masculine traits.

An employment contract presupposes freedom from domestic ties constructing the job requirements on this basis (Wacjman 1998). The view of whether an individual will be able to meet the job requirements depends upon their gender. As Windsor and Auyeung's (2006) work shows, fatherhood positively correlates with an enhanced career trajectory whereas motherhood doesn't. Therefore women of child bearing age are regarded in a different light to men. In addition when women enter the workforce, the amount of time that men contribute to household responsibilities increases by only a small amount (Lehman 1992; EHRC 2010) and so, leaves the female senior accountant with a time disadvantage compared to her male colleagues (Lyonette and Crompton 2008).

Authors such as Gammie *et al* (2007) and Lupu (2012), support earlier work (for example Williams 1998) that organizations shape their operations according to traditional working patterns of continuous full-time employment until retirement. This may not be the typical work pattern for women caused by breaks due to maternity leave and family commitments. Women accountants have children and tend to drop out of full-time employment, following the national pattern, by adopting flexible working patterns. Consequently they compromise their ability to achieve partner status. Participants in flexible working schemes are well aware of the negative impact their choice will have on their careers and salaries (Anderson-Gough *et al* 2005; Smithson *et al* 2004; Franke and Lowe 2003).

Part-time work causes marginalization in organizations as well as segmentation of part-time workers to certain occupations, such as caring and domestic services (Smithson *et al* 2004). Whilst part-time work has been renamed 'flexible working' reducing the gendered connotations, it is still regarded as a largely female option in the UK. Only when a male becomes senior enough in the organization such that his career can withstand any negative fall-out due to perceived lack of commitment can a male follow a part-time route. With company initiatives which attempt to improve women's progress reflecting stereotypes this results in different career paths for men and women (Dambrin and Lambert 2012).

Parental leave and family friendly policies involve gender-neutral language which might obscure the embedding of childcare as a largely female responsibility and perpetuate the domestic definition of woman's work (Gallhofer 1998). These policies primarily allow women to combine work and family responsibilities so that women can continue to work in an environment which is

constructed to a traditional working pattern. The construction of women as the prime child-carer can lead to the emergence of the male partner's career as primary, thus restricting the mobility of the woman and hence narrowing down her job opportunities (Whiting and Wright 2001). Women who take up leave entitlements serve to confirm the view that such women are not suited to managerial work (Smithson *et al* 2004).

According to Wacjman (1998) and Zabludovsky (2001) the majority of women who have achieved senior status have sacrificed having children to secure their promotion. Those women who do decide to have children must also struggle with identity issues. Motherhood creates a significant problem for female accountants when they try to balance the professional image constructed by their profession and the cultural images of motherhood which influences the way most women behave (Haynes 2008a; Haynes 2006a). Identity clashes aside, mothers must balance family commitments with the long-hours culture of presenteeism which seem oblivious to the nature of childcare restrictions (Haynes 2008a). A commonly held perception of senior management of accounting organizations is that women leave the business to raise a family (Gammie and Whiting 2013). Yet according to Anderson-Gough *et al* (2005) and Gammie and Whiting (2013) very few women actually leave the profession to become full-time mothers. However, many leave as they believe the alternatives (industry, setting up their own business) offer a better work life balance than the public accounting profession (Lupu 2012; Haynes and Fearfull 2008).

Lehman (1990) claims that the accounting profession employs specific strategies, the privileging of particular hierarchies and various other practices all

of which create barriers to equal opportunity. These exclusionary practices may be so deeply ingrained that they are generally accepted (Crompton 1987) indicating that the third dimension of power is in operation (Lukes 1974). Despite the increase in women members of the ICAEW during this period, public accounting still remains gendered due to the lack of women in senior positions. Following public and state pressure, the ICAEW and Big 4 made public declarations of their intentions to remedy the situation (ICAEW 2009 September). A large number of programmes (for example Gender Advisory Council, PwC; Time Out, Deloitte: ICAEW 2009 September) were funded to increase diversity in the senior levels of accounting; the data indicates that these initiatives have not been successful.

3.5: Summary

In this chapter I have shown that during the first two periods (1870 to 1930s and 1940s to 1970s), the professional accountant created a gendered division of labour which allowed a differentiation to arise between the accountant and other providers of accountancy-type services, such as bookkeepers and clerks. As a result, accountancy became masculinized and the occupations of clerk and bookkeeper became feminized. This situation remained the same throughout most of the twentieth century reflected in the minute numbers of female members of the ICAEW.

However, the growth and increasing commercialisation of accounting during the final phase (1980s to 2013) drove an unprecedented surge in demand for trainee accountants. A novel answer to satiate the demand was through female graduates who were leaving universities in increasing numbers. Although this

affected the gender profile of total membership, the hierarchy in accounting and the Big 4 particularly remained unchanged.

Using this contextualisation of the accounting profession from a gender perspective I find a continuity of a particular regime through which male accountants have remained dominant; a gendered division of labour. In earlier days this was achieved through the driving of women into the occupations of clerk and bookkeeper. More recently this has emerged as women as employees and men as partners.

Whilst this chapter has demonstrated that throughout the various periods in history women have remained excluded from the powerful positions in accounting, it is unclear how this has been achieved so consistently. Whilst society supported stereotyping and discrimination before the 1970s, the equalities legislation and corresponding HRM policies should have worked significantly to mitigate such behaviour. A brief inspection of the partnership figures and salary gap between male and female accountants reveals that this is not the case. A convincing explanation of such a situation is that the overt discrimination which dogged earlier times has been replaced by a more covert form which is embedded in social structures and institutional practices, influencing the behaviour of male and female accountants (Lukes 1974). A theoretical lens is necessary to help view why women are significantly under-represented at higher levels of management. This will be the subject of chapter 4.

Chapter 4: Theoretical frameworks

4.1: Introduction

This chapter sets out the theoretical model I use to explore and analyse the phenomena of gendering in the accounting profession. Historically, the profession has been characterized by either overt barriers, which have prevented women gaining access, or more covert obstacles which have hindered women's progress. I begin with a critical assessment of the validity and applicability of the principal theoretical models used in accounting and organisational literature over the last thirty years. I use the most pertinent elements of these theories to guide my assessment of alternative theoretical perspectives derived from feminist research. This assessment leads me to conclude that Acker's theory (1990) of the gendered organization in tandem with the Ideal Worker construct offers the most useful framework to examine the complex and varied forms of gendering which have taken place in the accounting profession from inception to the current day.

The rest of this chapter proceeds as follows. In 4.2, I discuss the mainstream theoretical approaches used in accounting and organisational literature and find that none are individually robust enough to provide an all-encompassing explanation as to why *de facto* discrimination continues in the presence of *de jure* equality. However, these individual theory groups do make a contribution to an understanding of gendering in the workplace.

In 4.3, I build on a theoretical synthesis which embraces all three theory groups identified in 4.2 (Morrison and Von Glinow 1990; Whiting and Wright 2001; Gamie *et al* 2007). The strength of this synthesis is that gendering is a complex

process which cannot be attributed to a single underlying cause. However, its inability to withstand empirical testing leads me to consider alternative theoretical perspectives.

The theoretical synthesis does provide valuable insights into the operation of discriminatory practices in the world of work. In particular, the construction of man as the dominant breadwinner and woman as prime bearer of domestic responsibility permits organizations to base their activity upon a traditional working pattern. The significance of a traditional working pattern as the cause of non-representative hierarchies in organizations was first explored by the feminist scholar Joan Acker (1990). In section 4.4 I discuss the research developed within the feminist sociology and feminist theory of organizations traditions, both of which have made significant contributions to the study of gender and work. I draw upon the gendered organization (Acker 1990) which facilitates the construct of an Ideal Worker (Acker 1990; 1992; 2006; 2012; Williams; 1998). Acker posits that far from being gender-neutral, organizational policies and processes are gendered and the individual who best matches organizational requirements is one who is unfettered by domestic responsibilities. Using both these concepts I forge a theoretical framework suited to the analysis of the empirical materials available on the accounting profession.

In section 4.5, I apply the theoretical lens of the Ideal Worker in a gendered organization to consider the intersectionality of gender, class, race and sexuality (Acker 2000; 2006; Williams 2000). As neoliberal policies came to dominate the second half of the twentieth century, the concept of class relations as economic

became more visible. Class is embedded in capitalist processes and was intrinsic to the fundamental and necessary organization of society (Acker 2000).

In section 4.6, I outline the way in which previous research has used Acker's (1990; 1992) model to highlight gendering in different organizations and institutions. In so doing I uncover the aspects of the model which need to be treated with caution as well as using prior findings to enhance the way I apply Acker's framework.

This is followed in section 4.7 with a brief summary. This thesis uses a feminist sociological concept involving a gendered organization manifested as an Ideal Worker (Acker 1990; Williams 1998). The Ideal Worker theory draws on the concept of identity which is a fundamental principle of the UK accounting profession. The insights and conceptual framework from this work help explain, not only the past and the present, but also future developments in the accounting profession. This is the lens I choose to use to interpret the changing nature of inclusion and exclusion in the accounting profession.

4.2: Organizational and accounting theory

I begin with a consideration of theories which have conventionally been used in accounting and organizational research to explain the persistence of gendering in the working environment. For ease of understanding these theories can be categorised into three groups. First, gender-neutral theories attribute gendering to the minority or token status of women in organizations (Kanter 1977). Secondly, supply-side theories view discrimination as originating from the individuals who provide their labour to the workplace (Smith 2002). Finally,

demand-side theories view the employers of labour as being the source of discriminatory treatment. I consider each of these theory groups in turn.

A notable gender neutral theory is the so-called 'pipeline' argument (Kanter 1977). This attributes women's positioning in the workforce to their historical minority status and reasons that, as their numbers grow, they should be able to influence their working environment and progress. Quite simply, according to this perspective, change should happen but that it will take time for sufficient numbers of women to flow through the pipeline. This is the favoured explanation of many current leaders of the accounting profession;

25% of chartered accountants are women. We hope to see this proportion grow as an influx of new female talent works its way through the profession.

(ICAEW 2009 September: 3)

It appears to indicate that only the passage of time will solve the gendering of the accounting profession. A key implication of the pipeline argument is that gendering is not something the profession controls and no further action is required from the accounting firms.

Kanter (1977) further suggests that a minority presence of about 35% is sufficient to turn the token women into a minority which could affect the culture of the group. This does not appear to be the case for the UK accounting profession, if one considers that female ICAEW students have exceeded the significant 35% threshold since 1990 (ICAEW 2015), yet little appears to have dramatically changed. The proportion of female partner at 13% in 2013 remain at similar levels to those in 2003 when they were 10% (Accountancy 2003)

despite the fact that in 1990 (the time lag to become partner is between ten and 12 years) female student levels were 36% of total intake (ICAEW 2015).

Supply-side theories have been collectively called the Attributes group of theories (Morris and Von-Glinow 1990). Such theories suggest that the differences between men's and women's behaviour, attitudes, socialization and traits as the cause of the differential treatment of women in the workplace (Gottfried 2013). For example, Hakim (1995) argues that women's low job status can be attributed to their personal characteristics such as being risk averse and more passive. Hakim asserts that passivity engenders a lack of ambition and hence women do not strive for managerial positions with the same determination as men. In contrast, the ambitious, aggressive genetic constitution of men ensures that they progress more quickly than women in business organizations. As many scholars have shown, including Whiting and Wright 2001 and Gammie *et al* 2007, such a biologically reductionist view is unsupported by empirical material. In addition Wallace (2009) argues convincingly that women may leave public accounting firms but it is not for the sorts of reasons identified in demand-side theory. Rather, when women leave public accounting firms it is not to reduce their work commitment but for alternative reasons such as the quality and variety of work available outside of the profession.

Becker (1971) and Hakim (2000; 1995) are key proponents of human capital theories and their application to demand-side theories. Such theories seek to explain the differences in women's by reference to past investment choices in education and job training. Again, there is scant evidence for such claims. Indeed the data shows there are currently more women than men graduates

from higher education institutions in the UK (HESA 2013), and more women are joining the UK accounting profession with even better qualifications than was the case in the past (FRC 2014). The central assumption of human capital theory is investment in education and training pays off equally has been falsified by most studies; there is evidence to suggest that white men generate a higher return on their investment than any other group (Jackson and Hayday 1997; Morrison and Von Glinow 1990; Goldin 2002). Accountancy is a profession where investment in human capital in terms of educational achievement is comparable between the genders, yet the return yielded at later levels is much higher for men as evidenced by the gender pay gap (ICAEW 2009 October).

Critics of supply-side theories, such as Gottfried (2013) and Anderson-Gough *et al* (2006) argue they align with pervasive gender stereotypes and appear to support the observed behaviour of men and women in the accounting profession. Nonetheless, it is the case that men are in the workforce for more years than women and are more likely to work continuously in a full-time capacity. This might not be of choice but an artefact of continued adherence to the traditional household division of labour in which the male is the 'breadwinner' and women prioritize the work required to maintain the household, including (and increasingly) the burden of care for elderly dependents (Whiting and Wright 2001; Monks and Barker 1996). However, these person-centred theories assume a degree of freedom to choose which neglects the possible psychological effects of exclusion from challenging assignments (so reducing their own human capital) or on self-esteem when caught between negative evaluations at work (which imply limited advancement) and the burden of household responsibilities which partners are

often unwilling to share (Gottfried 2013). When women take on the burden of primary responsibility for a disproportionate amount of domestic labour (Whiting and Wright 2001; Gottfried 2013) it is inevitable that the time they can allot to work related activities is diminished which in turn reduces their opportunities for on the job experience or training. Also, their flexibility to respond to job opportunities by relocating to other regions is restricted as the female career is often regarded as secondary when compared to her male partner (Jackson and Hayday 1997). This group of theories fails to account for the formation of the different preferences developed by men and women and to suggest that women choose to assume the role of domestic dominance ignores the social structuring of preferences (Ciancanelli 1998).

Whilst the supply-side arguments considered individual skill sets, educational achievements and preferences, the demand-side regards employers' discriminatory policies and practices as the cause of gendering with the work place. The demand-side theories have been collectively called the Attitudes group of theories (Morris and Von-Glinow 1990). Many writers, including Ciancanelli *et al* (1990) Barker *et al* (1991) Fletcher *et al* (2007) and Jeacle (2011) emphasize the role of discrimination and bias in organizational practices which have inhibited the achievements of women. The demand-side group of theories points to the bias or attitudes (Morrison and Von Glinow 1990) by the still dominant male majority in the workplace as a continuing source of discrimination against women. The discrimination derives from complex organizational practices based upon stereotyped views of women and men and the nature of work. These organizational practices were developed by those members of society who carried the most cultural and economic power, using

expectations and methods of work developed by the society in which they participated. Historically the dominant members were white, middle-class heterosexual men (Ridgeway and Correll 2004; Rumens 2013). Organizational constraints as well as the belief that women can be treated as a homogenous group who are more attached to the home and family and are less well suited for management are the causes for continued discrimination according to this perspective. It recognizes how important organizations are in the creation and dissemination of gender, creating and 'naturalising' the persistent male stereotype (Wacjman 1998). The historical solution has been a change in formal and informal organizational structures, for example flexible working patterns and crèche facilities. However, this has had the adverse effect of establishing a separate female work pattern, as predicted by Ciancanelli *et al* (1990).

Demand-side theory benchmarks wage differentials to male performance. Female performance is measured against this benchmark but fails simply because assessment of their performance includes an implicit assessment of their gender; because they are not men their performance is seen as inferior. To compensate for the inadequacy employers discount female wages; resulting in the pay gap. There are obvious parallels here with other groups who are unable to identify as able bodied men (Bishop and Boden 2008) or men whose sexuality prevents them complying with the male stereotype (Rumens 2013) for example and therefore are unsuitable for full labour market participation resulting in their social exclusion. The demand-side theories also include the view that discrimination by the dominant group arises from a sense of entitlement on the part of the still dominant male employees. Here, it can be

reasoned, changing both formal and informal organizational processes reverses women's subordinate status.

The limitation of the demand-side approach is that it does not take into consideration the impact of other forces outside of the organization, namely society. The demand-side approach does not recognize how the operation of power *outside* organizations affects women's status *inside* organizational boundaries; surrounding society plays a part in creating discriminatory organizational practices (Ciancanelli *et al* 1990). When employees come to work, they do not leave their prejudices and social conditioning at the organization's doors.

An extension of the demand-side arguments considers that a more critical perspective is appropriate (Ciancanelli *et al* 1990). In this context, a broader analysis of organizational practices and the impact of social factors is important, allowing organizational behaviour to be viewed in relation to wider social structures, events and norms. The group named the Social-Structural theories (Morrison and Von Glinow 1990) calls for the socially-constructed nature of men and women to be recognized in relation to discrimination in the workplace. Thus sexist ideology in society shapes workplace behaviour. Widespread social practices and policies perpetuate discriminatory treatment of women in the patriarchal structure of modern organizations. It is not the actions or prejudices of the individual but rather a structural, universal discrimination society-wide. This patriarchalism is reflected in modern organizations and disadvantages women and minorities whilst reinforcing the dominant group (Kanter 1977). When organizational group membership reflects the pattern in society then it

would be surprising if discriminatory evaluation of minorities or women were questioned in the organization.

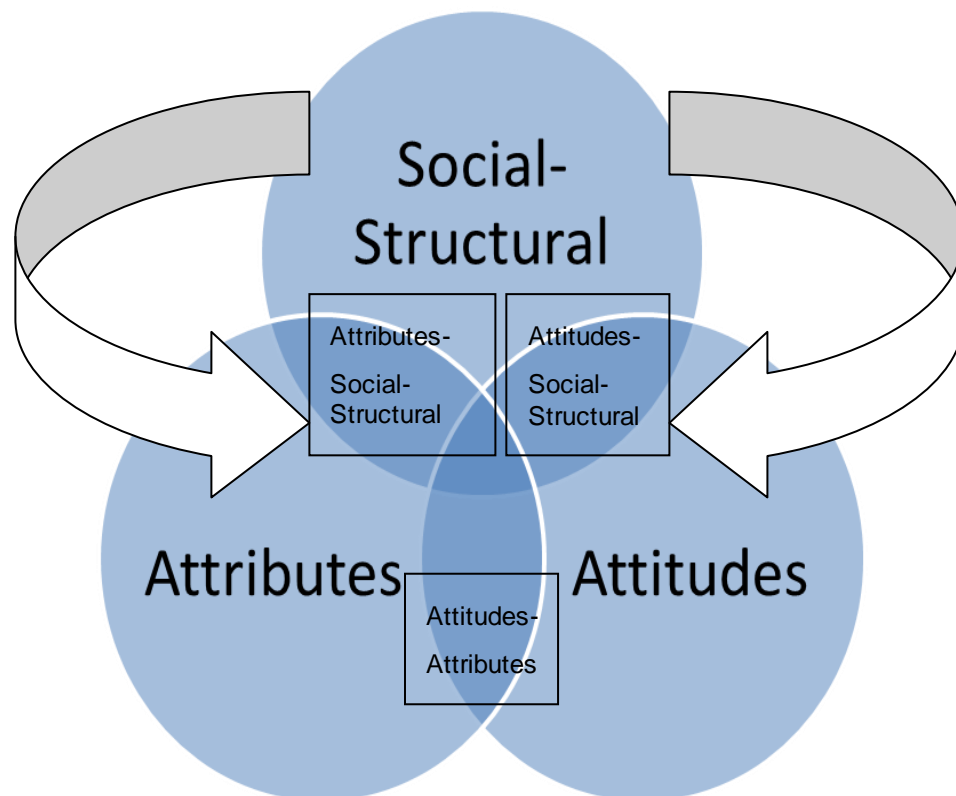
According to these Social-Structural theories, women concentrate on the less visible, private sphere, whereas men focus more on the public stage. Women take on more responsibility for house and home responsibilities and are therefore regarded as inferior workers in the sense they are not as strongly attached to jobs and careers as men. This view of women leads to a type of *de facto* job segregation. This explanation implies that if organizations retain a patriarchal structure which mimics the household division of labour then Kanter's (1977) theory of reproduction of similar types will ensure that women never reach the top unless they act and become similar to men. Kanter argues that because women are different from the dominant group, who are white, middle-class, heterosexual men, they are denied the opportunities available to the homogenous group. Even if women try to assume the mannerisms and characteristics of the dominant group the very act of gender nonconformity or deviance stymies their attempts. An excellent demonstration of this point is provided by the successful lawsuit brought against Price Waterhouse in 2008 by one of its female employees, which I discuss in section 8.3.

The theories considered above have been allocated to Attitudes, Attributes or Social-Structural theory groups, depending upon the key characteristic of the cause of gendering. All three theory groups offer an insight into different elements of the gendering process, but individually remain too simplistic to embrace the whole process. Consequently, in the next section I synthesise all three groups of theories.

4.3: Theoretical synthesis

When viewed as an integrated whole the three perspectives I discussed in section 4.2 combine to illuminate the possible barriers to women in the workplace. The relative importance of each individual perspective in understanding these barriers depends on the specific empirical materials to hand. The synthesis is depicted diagrammatically in 4.1:

Figure 4.1: Intersection of theory groups to illustrate the direction they give to empirical research into gender and organizational behaviour.



Modifying the basic theoretical framework (Gammie *et al* 2007), I draw out the overarching influence of societal factors on the Attributes and Attitudes group of theories, shown diagrammatically by the arrows. I also emphasise the integration of the perspectives. The barriers to female progression are created when social values interact with organizational bias and discrimination

(Attitudes-Social-Structural), when society constructs a vision of the 'best' employee, effectively excluding those who do not conform to the exemplar (Attributes-Social-Structural). The final over-lap is created when personal attributes interact with discriminatory and biased attitudes (Attitudes-Attributes).

The common factor in all three of the intersections is the influence of society. Even in the Attitudes-Attributes overlap, the socializing impact upon the individual is evident. Society constructs the roles of men and women therefore building the broadly expected traits and behaviour of each gender and hence influencing the measurement of the attributes of each person. Society sustains discriminatory behaviour if individuals attempt to push the boundaries of the roles predetermined for them.

Systemic influences affect the Attitudes-Social-Structural situation where the dominant male protects the patriarchal organization of society by the establishment of stereotypes and discrimination in the organization. The patriarchal organizations reflect the gendered expectations of society, with societal factors working against both female progress (Hantrais 1995) and the progress of others who defy accepted behaviour patterns. Society interrelates with informal organizational practices and behaviours so that it is difficult to determine which is the primary source of discrimination (Wacjman 1998).

Systemic influence can be witnessed in the Attributes-Social-Structural overlap, where the societal construction of the traditional household division of labour in which women prioritize the private home-life over the public work arena reinforces the nurturing and passive attributes of women over men (see section 6.2). This results in jobs being constructed in an anthropomorphic way, with

certain jobs being ascribed as typically feminine jobs which require female traits, whilst other roles are demarcated as male domains. The male in this context is designated stereotypically masculine traits, including rationality, aggressiveness, ruthlessness and a cold calculating logic (Bolton and Muzio 2007). Such stereotypes adversely affect both female progress and the progress of men unable to comply with these traits.

The synthesis of the three theoretical perspectives illustrated in figure 4.1, acknowledges the fundamental importance of societal factors in creating barriers to progression at both organizational and personal level. Challenges to gendering must therefore occur at a societal level in order to be effective (Ciancanelli *et al* 1990).

Whilst the synthesis of Attributes, Attitudes and Social-Structural, provide a starting point for the analysis of gendered working, their reliance on the overarching impact of societal factors on both Attributes and Attitudes reveals a weakness. These theories emphasize the importance of society, that is, are founded upon the premise that the impact of society is fundamental to the behaviour of the organization and the individual. This implies that those countries with a more positive societal environment towards gender equality would lead to less gendering in the workplace. However, this is not confirmed by research on the issue.

The Global Gender Gap Index (GGGI) produced by the World Economic Forum is an index which quantifies the magnitude of gender-based disparities from 2006 to 2013 relying on economic, political, education and health based criteria (Bekhouche *et al* 2013). The result is data published annually which offers a

measure of each country's position in respect of gender equity. Scandinavian countries are generally held to have a more robust attitude towards issues of gender equity, which would translate to a high position on the GGGI and point to lower levels of gendering in the workplace. The Nordic countries (Sweden, Denmark, Iceland, Finland and Norway) are indeed ranked significantly higher on the GGGI than Anglo-American countries, indicating their determination to create a more egalitarian society. However, they also display higher levels of occupational sex segregation than the Anglo-American countries (Estevez-Abe 2005). This result is puzzling because on the one hand the social values point towards equality but the labour market itself points towards duality and discrimination. It is noteworthy that the percentages of female partners for PwC are lower in these Nordic countries than in Anglo-American countries (PwC 2012). The accounting organizations appear insulated from the egalitarian efforts of the societies in which they operate.

A limitation of the synthesis is an inability to explain the existence of hierarchical gendering and sex segregation in societies which otherwise rank as highly egalitarian. They also founder when studying societies in which *de jure* equality is promoted but where considerable *de facto* discrimination has continued in spite of changes in the law; such as the UK and the US.

On the other hand, I find the synthesis and the individual components provide valuable insights into how discriminatory practices might operate in the world of work. In particular, the intersection of Attributes with Social-Structure is of enormous importance in making visible the power of social constructions in which men are supposed be the dominant breadwinner and women are supposed to be the keeper of the private sphere of domestic labour. If

organizations base their procedures and practices upon ideas such as these they take for granted that employees will honour an ideology of 'traditional working patterns' (for example continuous full-time employment until retirement) and not critique actual working practices. Whilst strict adherence to the male breadwinner/female full-time carer is becoming increasingly rare (Gammie and Whiting 2013), the gendered stereotyping of women as the main bearers of domestic and caring responsibilities endures (Benschop and Meihuizen 2002).

A great deal of accounting research touches on the power of these two beliefs of social constructions -- housework as women's work and professional occupations being full-time for most of one's working life. Little previous accounting research has however challenged either the empirical accuracy of the construction and even less analysed the power of their joint construction in organizational life. To look at their organizational consequences, accounting research on gender needs to inform itself of feminist research on the issue.

Therefore I turn to the work of the feminist Joan Acker (1990) as she was amongst the first to explore the significance of a traditional gendered working pattern as the possible cause of a non-representative hierarchy in organizations. Rejecting the traditional stance in research that organizations are gender-neutral social structures, she draws upon feminist sociology and feminist organization theory to illustrate the interacting processes through which a workplace is gendered. In the next section I consider the validity of using the concept of the gendered organization as a lens through which to view discrimination operating in the workplace hierarchy.

4.4: Gendered Organizations and the Ideal Worker

As previously outlined in section 4.2, demand-side theories take for granted the necessity and historical inevitability of the social construction of men as the dominant breadwinner and women as the caregiver. Williams (2000) notes that certain types of organizations have employment policies which base their activity upon continuous full-time employment until retirement. These ideas -- the necessity and significance of a working pattern ascribed to men -- has been attributed as the cause of a non-representative hierarchy in organizations and was first articulated by Acker (1990). Drawing upon feminist sociology and feminist organization theory she produced the concept of an unfettered worker -- one without external responsibilities -- or the so-called Ideal Worker in a gendered organization.

I begin with Acker's notion of organizations as gendered. Acker's (1990) thinking is fundamentally distinct from the body of organizational research which has tended to focus on achieving organizational efficiency. Her concern, and of feminism in general, has been to understand why women are always concentrated at the bottom of organizational structures. Acker's perspective differs from other feminist analysis of organizations (for example Kanter 1977; Ressler 1987) that are concerned with women's place in organizations but have conceptualized organizations to be bureaucratic, rational and gender-neutral. The latter assumes that it is people who bring gender, bias and discrimination into the gender-neutral organization. One of Acker's (1990; 1992; 2000) many contributions to the study of gender in organizations is her emphatic challenge to such ideas. Acker argues that to say an organization is gendered implies

..that advantage and disadvantage, exploitation and control, action and emotion, meaning and identity are patterned through and in terms of a distinction between male and female, masculine and feminine (1990: 46).

Acker's game changing approach is to emphasize structures and discourse as more important sources of gendering than the beliefs of individual managers or employees. She argues that the persistence of both gender segregation and occupations with gender identities (Reskin and Roos 1990) provides strong evidence that organizations and bureaucracies cannot be gender neutral. Instead, Acker argues suppositions about gender are fundamental in the construction of an organization's systems, identifying a number of processes at work which support gendering.

Acker's (1990: 146) earliest version of her approach identified five inter-related processes -- division of labour, workplace culture and symbols, social interactions in the workplace, gender identity, and organizational logic. Her later iteration (Acker 1992) proposes four processes -- with organizational logic (the fifth process) removed from the framework and categorized as an expression of the gendered cultural substructure rather than as a distinct process. Acker later reintroduced organizational logic back into her analysis (2012), but treated it as an element of the gendered subtext, as 'common understandings about how organizations are put together' (Acker 2012: 217). However, in common with other research (Dye and Mils 2012; Boone *et al* 2012), this thesis utilises Acker's earlier version (1990) that includes organizational logic as a fifth interacting process and which emphasizes the manner in which hierarches become rationalized and legitimized in organizations. The inclusion of

organizational logic is especially important in a study of the accounting profession which has retained a rigid hierarchical structure. The distinct concept of organizational logic allows a greater understanding of how modifications to accounting's hierarchical structure, such as the creation of the position of non-equity director², sustain a gendered organization.

The first element of Acker's model is that organizations reflect and reproduce gender through any division of labour that allows or encourages men to do one task and women to do others, depending upon their socially constructed roles (1990). The end result of this division of work can be the demarcation of skills -- thus women may fail to acquire the necessary experience required for promotion or they may be overlooked for a job because their constructed attributes, reinforced in the division of work, do not align with the requirements for promotion. This process can be found in everyday practices that appear to be gender neutral yet are responsible for gendering, such as recruitment (Dye and Mills 2012).

Acker's second inter-related process is the construction of symbols and images that can be used to affirm or deny gendering. These can be as diverse as language, dress and skills (Sayce 2012). Evident in both public and private lives, these symbols, images, and forms of consciousness serve to shape societal norms and values. Dye and Mills (2012) use the example of organizational symbols and slogans which emphasize feats of physical strength,

² The non-equity director is a position generally lying between the senior manager and partner level in an accounting firm's hierarchical. It first began to be used for accountants as a method of retaining individuals who possessed high technical skills, but lacked the practice development skills necessary to become a partner (Almer *et al* 2011)

speed, or power. Consequently the symbols contribute to an environment in which characteristics traditionally associated with 'maleness' are valued and they reinforce the manner in which organizations and occupations are divided along gender lines. Hegemonic masculinity (Connell 1987) saturates organizations despite the same organizations being described and theorized in gender-neutral terms. Both organizations and leaders are described in typical masculine terms: aggressive, competitive or efficient, but very rarely in more typically feminine terms such as supportive and caring (Acker 1992).

Acker's third element concerns the interactions of workers. This relates to the interaction between men and women, who prefer different styles of communication and negotiation (Sheridan 2007). Acker evidences that turn-taking, interruptions, and topic setting in conversations can demonstrate the gendered nature of ordinary talk. Acker (2012) explores the manner in which a gendered substructure is maintained through interactions between peers and between those of different ranks possessing different power levels.

The fourth process is that found in the individual's efforts to make sense of herself, and to construct her gendered identity and corresponding appropriate behaviour as a member of the organization. Development of an identity in an organization is necessary to ensure the individual succeeds, but may simultaneously reinforce the gendered nature of the organization (Acker 1992). Individuals engage in the constructions of personas that they consider appropriate for the institutional setting (Acker 1992) and hence may create gendered identities in the way they approach their jobs, such as adopting the feminine caring, pastoral role as opposed to the masculine physical or public role (Britton 2003; Haynes and Fearfull 2008). A person's identification with a

gender implies the acceptance and reproduction of both physical and biological gender distinctions, as well as the assumption of implicit and explicit patterns of behaviour associated with either masculinity or femininity (Collinson and Hearn 1994)

The fifth process is organizational logic, a concept which is central to Acker's (1990) critique of gendered organizations, thus has a somewhat distinct place in the overall scheme. The concept of organizational logic illuminates how the rationalization and legitimation of hierarchies is accomplished by the utilisation of a system of work rules, job descriptions and job evaluations. Williams *et al* (2012) finds that compliance with policies and principles is achieved once they are embedded in the logical operation of the organization as workers view these policies and principles as normal business practices. Such practices and relations, encoded in arrangements and rules, are supported by assumptions that work is separate from the rest of life and that work is the priority of the individual who can devote themselves to the organization. This assumption excludes many women, given the likelihood that they hold primary care responsibilities for the family (Williams *et al* 2012).

This fifth process is manifested in the social construction of jobs as abstracts, of abstract hierarchy and in the rules and codes that prescribe workplace behaviour, including the correct relation between work and private life. An abstract job description gives the impression that a hierarchy is gender neutral, in so far as it portrays the worker as anybody -- a disembodied and universal person; but far from being any person (male or female), 'This worker is actually a man; men's bodies, sexuality, and relationships to procreation and paid work are subsumed in the image of the worker' (Acker 1990:139). The characteristics

of the proposed worker (for example, available full-time, highly qualified, work oriented) are presented in the organizational texts as abstract and neutral. However, the characteristics of the disembodied worker correspond rather better with the assumed characteristics of men than to those of women (Acker 1990; 2012).

A job is an element of an organization's hierarchical structure and it involves a set of responsibilities, tasks and competencies. It is an abstract concept that is separate from a person. Prepared on an abstract basis, it logically follows that the job should be filled by a person who can meet the skills, complexities and responsibilities of the defined position. Outside imperatives (domestic or private) are not included in the job description. Therefore the hypothetical worker with excessive obligations outside of the job would be unsuitable for the position. As Acker comments

The closest the disembodied worker doing the abstract job comes to a real worker is the male worker whose life centers on his full-time, life-long job, while his wife or another woman takes care of his personal needs and his children
(1990: 149).

The woman worker, on the other hand, is assumed to have external obligations as a result of the biological functions of her body as well as the social constructions of her abilities. Her intensive involvement in domesticity, pregnancy, breast-feeding and childcare is used as 'grounds for control and exclusion' (Acker 1990: 152). Such external commitments conflict with the job description. According to Acker, in such an abstract construction of the job

description, commitment can become synonymous with ability, whereas those with divided commitments must be assigned to a lower rank. Therefore, the assumption of a gender neutral organization which demands a universal worker, effectively excludes a worker who procreates because procreation is not a universal activity.

Moreover, commitment to paid employment is rewarded by more responsibility and authority. Conversely, a lower-level position attracts low levels of complexity and responsibility as these are managerial attributes. Even if a manager delegates a task to a lower-level employee, then the lower-level employee's status is not raised to manager level as the responsibility for delegating the task remains with the manager (Acker 1990).

The second fundamental construct in Acker's theory is the identification of a worker who is said to reflect the requirements of the job description most closely and in this respect is 'Ideal'. Acker identified that the gendered organization of work relies on

the image of a white man who is totally dedicated to the work and who has no responsibilities for children or family demands other than earning a living. Eight hours of continuous work away from the living space, arrival on time, total attention to the work, and long hours if requested are all expectations that incorporate the image of the unencumbered worker (2006: 448)

Therefore a job description which utilises a universal worker genders an organization because, as Acker puts it,

The concept of a universal worker excludes and marginalizes women who cannot, almost by definition, achieve the qualities of a real worker because to do so is to become like a man (1990: 150).

Women are unable to achieve the qualities of such a worker due to their external commitments which originate in domesticity (Williams 2000). Williams argues that consequently, domesticity is responsible for the creation of the gendered roles of men and women in organizations.

Domesticity as a gender system has two defining characteristics. First, the organizing of market work around the concept of an Ideal Worker who works both full time hours and overtime when necessary taking no time off for child bearing or child rearing. Second, the marginalisation of caregiving which restricts caregivers' access to social roles of authority and responsibility (Williams 1998). Domesticity is supported by the belief that men naturally belong in the marketplace because of their innate competitiveness and aggressiveness, whilst women are more suited to caregiving because of their natural tendency to nurture relationships and provide care for dependents. In its original form, domesticity was responsible for the development of the breadwinner/homemaker gendered roles. The adoption of this gendered role allocation marginalizes caregivers economically as they are unable to provide the minimum forty hour weeks demanded from the Ideal Worker.

The Ideal Worker concept excludes mothers; having children has a strong negative effect upon the income of mothers. Conversely, fatherhood enhances men's economic power as the ability to perform as an Ideal Worker is

uncompromised as his children are being raised according to parental norms (Williams 2000; Windsor and Auyeung 2006). Williams develops the concept of the Ideal Worker (1998; 2000) as one

who works full-time and overtime and takes little or no time off for childbearing or childrearing. Though this ideal-worker norm does not define all jobs today, it defines the good ones

(Williams 1998: 89)

Previous accounting research has demonstrated a lack of scepticism of the assumption that both a job description and the organizational chart are neutral. Consequently this has obscured the possibility that an abstract job description is not objective but gendered and assumes the most suitable worker is one who is able to meet the job specifications with minimal external distractions. While society may make progress towards equality in other areas of life, such as parliamentary representation and education (Bekhouche *et al* 2013), private organizations seem unable or unwilling to address these issues. This is demonstrated by the pay gap which exists between men and women world-wide and which results in women receiving 68% of the pay (full-time and part-time) received by men in the UK (Bekhouche *et al* 2013).

Acker's concept of the Ideal Worker provides a more robust framework to comprehend *de facto* discrimination in the face of *de jure* equality than the alternative approaches used in organizational research (Kanter 1977; Morrison and Von Glinow 1990; Whiting and Wright 2001; Gammie *et al* 2007) which assume organizations to be gender-neutral. Whilst poststructural researchers such as Haynes (2012), Anderson-Gough *et al* (2005) and Kornberger (2010)

have addressed the 'micro-practices through which gender relations in audit firms are constructed or reproduced' (Anderson-Gough *et al* 2005: 470), their approach fails to provide a framework to match Acker's (1990) multi-level model which allows the interacting gendered processes and procedures at work in an organization to be uncovered.

Certainly, Acker offers a way to understand the contradictions of the GGGI; it suggests that despite having a more equality-driven society, it is possible, even in such high-scoring GGGI countries as the Nordic ones, to have a highly gendered hierarchy, one that is even more stratified than Anglo-American accounting firms. Her approach emphasizes what Luke (1974) describes as the second dimension of power; the covert operation of the gendered processes in organizations. Such processes counteract the egalitarian impact of society and the inability of Scandinavian women to match the Ideal Worker requirement (Acker 1990).

Acker's work is of relevance to the UK accounting profession. Organizational practices embedded in the firms appear to be gender neutral but their operation reinforces the gendered nature of the organization. For example, informal recruitment practices through the use of social networks ensure the continuation of the homogenous and thus gendered hierarchy (Acker 2006; Anderson-Gough *et al* 2005). Conversely, organizational practices which are formally aimed at assisting women in their dual role of worker and care giver may increase gender inequalities in organizations (Ciancanelli *et al* 1990; Glass 2004). For example the use of family-friendly policies or part-time work, primarily by women when they have young children, may reinforce the male model of organizing by defining those who conform to Ideal Worker image as core workers and those

who do not as rather peripheral (Hochschild 1997). This is evidenced by the creation of alternative tracks for those women such as the 'mommy track'³ (Williams 1991) or the role of non-equity partner in accounting firms (Almer *et al* 2011). The creation of the non-equity partner position buttresses the gendered organization; more women than men are non-equity partners and hence have limited influence on organizational development and no share of the burgeoning profits of the large accounting firms.

Acker's analysis of gendering in an organization involves the consideration of the hidden power woven through the gender subtext (Benschop and Doorewaard 2012). To Benschop and Doorewaard (2012:228), hegemonic power focuses on the 'informal and subtle aspect of power that is of crucial importance to understand gender relations in organizations'. Such manifestation of power is derived from concealed processes and methods of forming identity where consent with the dominant organizational discourse is achieved despite any possible disadvantages pertaining to those involved. Lukes (1974) identifies the strength of such a covert manifestation of power which has the ability to shape people's opinions, knowledge and preferences and in so doing prevent them from mobilizing their grievances, thereby created a form of acceptance. By shaping beliefs, forming preferences and imposing internal constraints, 'willing compliance to domination' (Lukes 1974:10) is secured. Luke's analysis makes

³ A term used to describe employees who have chosen a more manageable working schedule in light of their family responsibilities. It also implies a position for which promotion opportunities are significantly reduced (Bender 1989).

clear why intelligent women in the professions do not rebel against the gendering processes which inhibit their progression and salary earning potential

Acker and her concept of gendered organisations has not been without critics.

Britton (2000: 419, emphasis in the original) argues that

To say that organisations are *inherently* gendered implies that they have been defined, conceptualised, and structured in terms of a distinction between masculinity and femininity

and ventures that this will 'inevitably reproduce gendered differences'. I disagree with the implication that Britton draws from Acker's argument. Acker's contention is that organizational hierarchies are constructed around a male worker; no consideration of the female worker is made. Males are assumed to be the Ideal Worker. Other researchers (Kantola 2008; Crawford and Pini 2011), also find Britton's criticisms to have limited impact upon the rigour of Acker's model. They argue that although the concept of gendered organizations invokes a belief that patriarchy is rooted in the natural order of things, this does not prevent the application of her multi-dimensional theory as a form of organizational analysis. I embrace Acker's concepts of the Ideal Worker and the gendered organization as they redress the limitations of the theories explored in section 4.3.

A consequence of the Ideal Worker construct, whether it is defined in terms of class, race, sexuality, gender or even normalised bodies (Bishop and Boden 2008) is that it acts as a process of exclusion for those who are unable to conform. A common outcome of these inequality processes in the rich industrial nations of the North is that the people at the top of most of the larger

organizations are likely to be white, heterosexual, middle-class men; they are very privileged and have great class power compared with most other people in the organization. They are the ones who define the Ideal Worker (Acker 2009). In the next section I consider the intersectionality of class with gender and their mutual relationship with capitalism.

4.5: Class and capitalism

Acker (2006) extends her analysis and acknowledges that inequality can originate from a number of different sources, although gender, class, sexuality and race are usually constant factors. The concept of class relations as economic became more relevant as neoliberal policies dominated the second half of the twentieth century. Class became embedded in capitalist processes and became intrinsic to the fundamental and necessary organization of society (Acker 1988; 2000). Organizational changes not only affect competitive strength and global markets but they also help shape class relations, including increasing inequalities. Looking at the class process is essential to help understand the often gendered outcomes of organizational decisions as class relations are formed in and through the same processes which also form gender, race and sexuality inequalities (Acker 2006). In this section I consider the intersectionality of class with gender and their mutual determination by capitalism.

The concept of the Ideal Worker sheds light on the nexus of class and gender in the patterns of social structures. During the Victorian era, women had few economic rights. Legislation prohibited women from owning property until 1870 when limited rights were granted to married women (Kirkham and Loft 1993).

Voting rights were also restricted -- only in 1918 were women over the age of 30 allowed to vote. This right was extended to women over the age of 21 in 1928.

A woman's social status was closely linked to that of her husband or her father. Class could be deduced from a woman's employment status; the role of upper and middle class women was constructed to be as a wife and accordingly they did not work. If a woman needed to work, either by taking different forms of work in to the house or employed externally to the home, it indicated she was a member of the working class (Kirkham and Loft 1993).

Legislation, which granted women the vote in 1918 and in 1921 prevented their exclusion from any public appointment or service on the grounds of their sex or marital status and led to more women entering the work place. With more women in employment, feminist theorists such as Acker (1988; 2000) and Williams (2000) argue that class could be more pertinently viewed from a Marxist perspective of economic status. Critically, class developed from the wage relation and the employment contract, in which the product of labour is owned by the employer (Acker 2000). Thus what we observe in organizations is the effects of both class and gender. Senior managers are predominantly men whilst the less senior workers are more likely to be women (Acker 2006; 2000). Historically, this can be traced through the development of contemporary capitalism and the organizations through which it functioned (Acker 2000).

During the 20th century, capitalism developed at an unprecedented rate. It was particularly rapacious from the 1980s onwards due to the mutual political stance of the Thatcher government in the UK and the Reagan administration in the United States (Sikka 2015). They supported the expansion of neoliberal

economics, the celebration of free-market capitalism as well as anti-labour legislation. There was a shifting of influence and power away from working class-based interests and toward interests allied with big capital and big organizations. Class relations became embedded in capitalist processes and became intrinsic to the fundamental and necessary organization of society. While anti-discriminatory legislation outlawed overt gender-based inequalities, no prohibitions were sanctioned against class inequalities (Acker 1988; 2000).

This idea of capitalist business relations as gendered was first introduced by feminist scholars in the 1980s by for instance, Phillips and Taylor (1980), Gottfried and Fassenfest (1984) and Acker (1988). According to this perspective, capitalist production requires a specific hierarchical managerial organization: the capitalist labour process. It has to be organized through the giving of orders and the making of payments. Typically the giving of orders in the capitalist labour process is defined as a male prerogative: while the role of women is defined as the carrying out of orders (Elson and Pearson 1981; Phillips and Taylor 1980). Masculine market-work (working outside of the home for an income) in the public arena is encouraged as opposed to the feminine non-market work (working for the family's requirements for which no payment is received) in the private arena (Dwyer and Roberts 2004). This is a consequence of the constructed view of female duties and their subsequent training for domestic and caring responsibilities (Phillips and Taylor 1980).

Elson and Pearson (1981) argue that an important dimension of the globalisation process was the transfer of labour intensive work to low wage Asian countries where women were strongly subordinated to men. Thus women were regarded as being pre-eminently suitable for working in those textile

factories which met with the outsourcing requirements of manufacturers from the unionized industrialised countries. The global organizations capitalized on the traditional pattern these women had followed of developing manual dexterous skills through their domestic responsibilities. Men, due to their lack of domestic experience, were unskilled in this area, but their skills were constructed as being suited for the public arena. Consequently they assumed the positions of supervisors. Men gave orders to the female workers. The supervisory jobs were more highly paid than the female production jobs. In this case the nexus of gender and class was reinforced.

Gender, in the form of restricted opportunities and particular expectations for behaviour, are reproduced as different degrees of organizational class hierarchy and are also reproduced in everyday interactions and bureaucratic decision making (Acker 2006). Thus, gender and race affect the hierarchical position achieved by an individual in an organization whilst hierarchical position and hence class affects the level of power (Acker 2006).

It is possible to argue that organizational controls are, in the first instance, class controls, directed at maintaining the power of managers, ensuring that employees act to further the organization's goals and getting workers to accept the system of inequality. In large organizations, hierarchical positions are congruent with class processes in the wider society. The senior managers of large corporations similarly occupy prime positions at the top of the national society. Class hierarchies in organizations, have embedded gender patterns, which are constantly created and renewed through organizing practices (Acker 2006).

As a graduate in economics, my training led me to believe that capitalism should only be interested in labour-power and extracting an excess to boost profits. Yet gendering in a capitalist economy is counterintuitive to the levelling influence of capitalism as suggested by Marxian logic. However, the conundrum of why the hierarchy of labour, demanded by capitalism, inevitably results in women being located at the bottom can be understood if we accept that patriarchy interferes with the market mechanism to reproduce the subordinate position of women in the family structure, to the supply of labour (Phillips and Taylor 1980).

The Ideal Worker perspective is a convincing one because it allows consideration of the argument that Anglo-American accounting and capitalism have a symbiotic relationship which accounts for the gendering of the profession. Using Acker's (1990) framework I can extend conventional critical accounting research which argues that accounting is imbued with the logic of capitalism (Catchpowle *et al* 2004) and has become increasingly commercialised (Hanlon 1994; 1996; Anderson-Gough *et al* 2000; Suddaby *et al* 2007). Capitalism requires the complete calculability of all factors of production and accounting processes are the conduit which allow the complex, quantifications to take place (Dwyer and Roberts 2004; Bishop and Boden 2008). Moreover, Dwyer and Roberts (2004) argue that accounting has been a central part of modern capitalism's development, a development which relies upon a gendered model of professional work for its success. In this reciprocal relationship, it is argued, Anglo-American accounting utilizes the same gendered business model as capitalism.

In this thesis I argue that gendering and class processes have been mutually supportive in the accounting profession. During the early 20th century, the demarcation and feminization of bookkeeping resulted in both a reduction of status and financial returns for the largely female practitioners (Kirkham and Loft 1993). In 21st century accounting firms, a demarcation strategy locates women in the less prestigious occupational sections as specialists (Spence and Carter 2014), resulting in a horizontal division of professional labour which also is less well remunerated and therefore has class connotations (Khalifa 2013). Class relations are created and recreated in the ordinary processes of organizational life. Gender is closely intertwined with class in these processes. Indeed, what looks like class from one conceptual point of view may look like gender from another (Acker 1988; 2000; Kelly *et al* 2010).

In this section, I elaborated on the way in which attributes of the Ideal Worker have been conceded greater economic class power, whilst the non-Ideal Worker's skills have been devalued resulting in occupational sex-segregation. In section 4.6, I investigate the manner in which the theory of the gendered organization has been applied in research to assess the benefits and drawbacks of using such a model.

4.6: Building on the Ideal Worker

In this section I critically evaluate the research which has used Acker's theoretical model to assess its viability as a theoretical framework and to assess the merits of the different ways in which the model has been used. This allows my research to be informed by the strengths of the framework and to consider how the weaknesses can be alleviated.

A strength of Acker's (1990) model is its flexibility. The framework is robust enough to be applied to different organisational contexts (Sayce 2012; Price 2008; Shortall 2001), with each examination emphasizing a different combination of gendered processes. Crawford and Pini (2011) apply only four of the processes which create the gendered organization conceptualisation to the Australian parliament during the first decade of the 21st century. The fifth process of organizational logic is subsumed into the culture of the organization.

Acker's (1990) theory is robust enough to be applied to contemporary organizational forms as well as the more traditional organizations from which it was developed. Williams *et al* (2012) draw upon Acker's model to investigate how organizational logic is gendered in the new economy, exemplified by women geoscientists in the oil and gas industry. Unlike workers of the past, workers in the new economy expect to change employers frequently and work on time bound projects that are judged on results rather than following narrow job descriptions. Williams *et al*'s (2012) research adopts a holistic approach and focuses on the embedding of gender in organizational logic, rather than on each specific element.

Both Crawford and Pini (2011) and Williams *et al* (2012) apply Acker's theory to assess the gendered state of an institution at one point in time. Dye and Mills (2012) successfully employ Acker's model to compare the evidence of a gendered substructure at different points of time in a major US airline.

One drawback of Acker's framework is that if the five elements are applied individually without overarching analysis, then they provide no more than a descriptive account of specific features of gendered organizational life (Dye and

Mills 2012). A way of counteracting such a weakness is to view the framework holistically, as a series of interrelated components rather than simply identifying the constituent elements (Dye and Mills 2012).

Whilst building on Acker's (1990) work, researchers have proffered enhancements of the original framework. Dye and Mills (2012) suggest a more explicit focus on discourse (Foucault 1980b). They believe this provides an enhanced comprehension of how the organizational logic of the day informs the production and reproduction of gendered practices in an organization. This implies a refocus on the fifth process of both the gendering of an organization and the manner in which gendered processes change over time.

In this section I have highlighted some of the academic studies which have used Acker's theory to identify how gender is embedded in an organization, both as a static analysis and a temporal examination. Benefitting from the discussions surrounding the strengths and weaknesses of Acker's model I adjust my use of the framework accordingly. In this thesis I seek to extend Acker's (1990) analysis and critique of gendered organizations by investigating how gender is embedded in accounting organizations in different time periods. The manner in which I do this is depicted in chapter 5 where I outline the methodology of my approach.

4.7: Summary

In this chapter I considered the various theoretical perspectives proffered to understand why the UK accounting profession is gendered. A theoretical lens is required to help explain why a growing number of women have entered the

profession each year, but the proportion of women still declines at each higher level, particularly when it comes to partnership.

I began with a consideration of theories generally used in accounting and organizational literature, categorizing the theories into three groups; supply-side, demand-side or gender neutral. I resolve that, whilst all these individual theory groups made a contribution to our understanding of gendering in the workplace, individually none have sufficient explanatory powers. I argue that in spite of their contributions, there are specific limitations to each which restricts their capacity to understand the structure and forms of disadvantage imposed on women by virtue of gendering.

I followed on by building on a synthesis which embraces the theory groups. The synthesis emphasizes that gendering is not attributable to one source. Instead, barriers to female progress are created through the interaction of the three theory groups, with the relative importance of each depending upon the individual female and the individual organization. However, the underlying reliance of the synthesis on societal factors implies that its explanatory powers do not extend to the accounting profession, which appears to defy the societal norms in which it operates.

It was this conundrum which made me turn to a different way of viewing gendering from that used by conventional critical accounting research; feminism. Surprisingly, gender research has made little impact upon organizational and accounting research to date. Mining this unconventional source I became convinced by the rigour of Acker's (1990) model which attributes gendering to structure and discourse rather than to individual

behaviour. Acker's belief that organizations are gendered creates a framework for evaluating accounting data in a manner that has not been attempted before.

The Ideal Worker construct that thrives in a gendered organization provides a robust lens to uncover why gendering is so resistant to attempts to remove it from organizations which employ equally qualified men and women yet relentlessly rewards men more than women.

Chapter 5: Research Methodology

5.1: Introduction

In this chapter I explain and justify the nature of the research design and the methods I employed to answer the research questions set out in chapter 1. I outline the process of designing the research, the issues and problems that arose and how these were resolved. My research adopts a mixed methods approach encompassing both document and quantitative analysis.

Accordingly this chapter is structured as follows. In section 5.2 I begin by re-stating my principal question and the subsidiary questions which underpin it. I outline the influence of the theoretical lens on my methodology choice which in turn drove my research strategy. Following this, I explain how and why I chose document and numerical analysis to answer my research questions.

In section 5.3, I outline the data I required to address my research question; both textual and numerical. I discuss the sources of data I used and the problems I encountered in securing the different types of material. The way in which these problems were surmounted completes this section.

In section 5.4 I discuss my method of document analysis. I explain the manner in which I appraised the written data according to critical hermeneutics and thematic discourse analysis (Foucault 1979).

In section 5.5 I explain my method of numerical analysis. I outline the categorisation of numerical data and the statistical evaluation techniques I applied to the data.

Finally, I bring the chapter to a close with a brief summary. Using the lens of the Ideal Worker in a gendered organization (Acker 1990) I interpreted historical and current documents relating to the accounting profession. In addition I collated and assessed numerical data to determine corroboration for the narrative interpretation derived from the textual documents.

5.2: Answering the research questions

My research curiosity was triggered by the reading of Ciancanelli *et al's* (1990) paper. This work focused on a cohort of women who had entered the profession just before I began my training contract with a multinational accounting firm. The paper's discussion resonated with my experiences as I was able to draw parallels between the trends that Ciancanelli *et al* identify and my own observations of professional life. Of particular interest to me was the hope expressed in the paper that the sheer numbers of women entering the profession would drive women upwards through the hierarchy of the accounting firms -- what is known as the pipeline theory of women's advancement in organizations (Kanter 1977). While I lacked systematic proof, my perception was that this advance had not occurred. Therefore, I decided to use my thesis to explore how women had fared in the profession since Ciancanelli's research - throughout those twenty-five years during which I trained and practiced as a chartered accountant.

Preliminary reading indicated that women had not achieved the hierarchical success that their increasing numbers would suggest they should. The reasons for this were difficult to understand as the accounting firms were so public in promoting their equality initiatives (Women's Network and Women's Leadership

Programme, PwC; Women's Leadership Development Programme, Ernst and Young, My Family Matters, KPMG: ICAEW 2009 October) and yet so little progress had been made as demonstrated by the low number of women partners. The accounting firms did not usually meet with failure in any other of their other endeavours, for example their decision to expand into the non-audit service market was a resounding success. I resolved to ascertain why women are not as successful as men in the accounting profession. My interest lies not just in the present but also in the future; at what point, if ever, will the current picture of female hierarchical achievement change to reflect a more equitable representation? This suggested my principal research question:

How and through what mechanisms is accounting in the UK gendered?

As I noted in chapter 1, I am not an outside observer of the UK accounting profession. I have been a member of the ICAEW since 1991 and am an alumnus of two global accounting partnerships; PwC and the late Arthur Andersen & Co (Andersen). My earlier involvement with the accounting firms therefore both colours my experiences and enhances my knowledge of the profession. Consequently I cannot claim that this thesis is an objective view of women in accounting because I have an interest in the outcome of gendering in accounting. However, my practical knowledge of working in the big accounting firms enables me to read the documents in an informed way as I believe that we all bring our presumptions and expectations to empirical materials (Alvesson and Sköldberg 2009).

As explained in chapter 4, I approached my research question using Acker's (1990) lens which employs the construct of an Ideal Worker in a gendered organization. An increasingly neoliberal economic stance characterized the global markets from the 1980s onwards and backed the powerful argument for capitalism which embedded and legitimised class relations in organizations (Acker 2000). Acker's model allows a consideration of intersectionality, of how inequality regimes of class, gender, race and sexuality are created through similar organizational processes. The assumption of the neutrality of such processes renders them invisible making them even more powerful (Lukes 1974). The paradigm in accounting research to which I adhered is that of critical theory, with a particular emphasis on critical organizational and professional behaviour and feminism.

My interest in a critical perspective on accounting was influenced by Burchell *et al's* (1980) seminal paper, one regarded as a key advance of the critical accounting paradigm. That paper focuses on the impact of society on the development of both the practice of accountancy and its advances. The paper highlights that not only does society shape accounting but accounting also influences society. Mutual determination at the heart of accounting and society is a fundamental concept of my thesis and; it shaped how I decided to proceed.

With respect to feminism, in the broadest sense research from this perspective highlights the marginalization, exclusion and alienation of women in society (Ciancanelli *et al* 1990; Haynes 2008b). The perspective embraced in my research is that of socialist feminism. Socialist feminism views capitalism and patriarchy as mutually reinforcing structures and discourses of society. As a consequence of these functions, the sexual division of labour and gender wage

gap become central features of capitalism (Rosser 2008). This capitalist-patriarchy framework has particular resonance with the theoretical work I undertook, documented in chapter 4.

Given my background, the choice of research question on the gendering of the accounting profession turned out to be one of the more straightforward decisions that I had to make during the course of working on this thesis. The least straightforward area involved the identification of a theoretical model.

The concept of gender in an organization is widely acknowledged to be a complex matter (Kanter 1977; Benschop and Doorewaard 2012). Consequently, I decided that the most appropriate way to begin my research was to identify a theoretical model, an approach compatible with the critical theoretical stance I chose to adopt (Alvesson and Sköldbberg 2009). I eventually arrived at the decision to use Acker's (1990) theory but the journey to reach this decision turned out to be one of the most problematic and time consuming processes of my work. I now outline the difficulties I encountered before being convinced by the rigour and relevance of Acker's (1990) model.

The first framework I considered was a synthesis which viewed the barriers inhibiting the upward mobility of women as a combination of individual, organizational and societal theory groups (Morrison and Von Glinow 1990; Whiting and Wright 2001; Gammie *et al* 2007). Using this theory, my objective was to obtain data about discriminatory practices and behaviours detected, experienced or enacted by accountants. This theoretical approach acknowledges the impact of individuals in creating a gendered accounting profession. Feminist researchers, such as Haynes (2006b) stress the

importance of developing material on marginalised groups through oral history, I therefore considered using interviews with both current and former members of the accounting profession alongside statistical data. My plan was to analyse the interview material to unpick the respondents' understanding of why women failed to progress in accounting.

My original training as an accountant and Ciancanelli *et al*'s (1990) paper meant that I had a strong interest in statistical measures of women's status in the profession as evidenced, for example, by both Institute of Chartered Accountants in England and Wales (ICAEW) membership numbers and female partnership percentages. Therefore statistical analysis would form part of the data. However, the appeal of this approach was short-lived.

My discomfort with this approach was twofold; firstly empirical evidence (for example Bekhouche *et al* 2013) failed to support the validity of the theoretical model. Secondly, Alvesson and Sköldbberg (2009) warn of the ambiguities involved in using interviews as the primary empirical material if adopting a critical perspective. According to this theoretical approach, 'social conditions, ideologies and communicative processes' (2009: 164-165) operate without the knowledge of the interviewee. Therefore the operation of power (in both the second and third dimensions Lukes 1974) which I was seeking to uncover would be unknown to the interviewees. I had certainly found this to be the case when I worked in practice. I was unaware of any processes that were operating to inhibit my career and often attributed lack of success to personal factors. It was only when I began to read research on the accounting firms that I realized that my experiences were not unique. Therefore this suggested to me that I could not rely on interviews *per se* as the success of gendering in accounting is

due to the manner in which it is obscured. Consequently, I dismissed this theoretical framework and the use of a case study involving interviews as a research strategy.

As I searched for a theoretical framework, I realized I needed one which would facilitate the unmasking of obscured processes. Once I read Acker, I realized how many researchers assumed organizations were gender neutral and that assumption was an important factor in disguising processes and obscuring discourse that worked against women. Acker's (1990) multi-dimensional model attributes the lack of female progression in organizations to processes and discourses which are assumed to be gender neutral. The assumption of a gender neutral organization renders such processes invisible.

Acker developed her model from her observations of organizational gendering in the late 20th century and onwards after the equalities legislation of the 1970s. However, my aim was to extend the application of her model to a longitudinal study of accounting to determine whether the processes and discourses identified to explain gendering in modern organizations also shed light on the historical path of gendering of the accounting profession. I therefore considered whether present day gendered processes and discourses had emerged from practices and behaviours which had developed as the profession was progressing.

I became aware that my interest lay not only in investigating gendering processes and discourses historically but also, I also sought to determine the extent of gendering processes and discourses today and the implications of

both for the future. As a result, I broke my principal research question down into three subsidiary questions:

- 1. What is the genealogy of the current gender regime of the UK accounting profession?**
- 2. What evidence is there that the current gendered hierarchy which characterizes accounting is sustained by embedded practices and processes in the profession and specifically the Big 4?**
- 3. Given its genealogy and current status, what is the prognosis for the gendered nature of the UK accounting profession?**

I now turn to consider the data collection required to address these questions.

My data collection methods were dictated by the nature of the subsidiary questions and the theoretical framework which I used to interpret the data.

My first question patently required an historical perspective. As the accounting profession emerged almost 150 years ago, any investigation of procedures and processes which arose during accounting's earlier development required the study of archival material which shed light on these events. These were various types of documents. This therefore limited my choice of data collection methods to archival sources. Fortuitously, the use of archival documents is consistent with the manner in which Acker's framework was originally developed. Acker's multi-level model has been applied in a variety of organizational contexts, apart from accounting and document analysis has been successfully employed in such research (Dye and Mills 2012; Boone *et al* 2012).

My second subsidiary question initially appears to offer a more varied assortment of data collection methods, as it refers to current practices and procedures. However, the application of Acker's (1990) lens drives a methodology of archival document analysis. This is because Acker emphasises that gendering processes are effective because they are invisible and therefore remain unchallenged. Document analysis allows gendering to be rendered more visible as it allows the appraisal of gendering in terms of structural aspects -- processes, systems and procedures -- rather than the behaviour of individuals employed by the accounting firms. Also a consistency of data between questions allowed a more coherent analysis of the output between the past and present.

My third subsidiary question examines the future of accounting to assess whether, and to what extent, the current gendered hierarchy will continue to be a feature of accounting. I realized that a methodology of secondary data analysis was relevant to this question. In this instance, the empirical materials I required were those that allowed me to interrogate the descriptive statistics to uncover patterns in the data which revealed whether accounting's efforts to mitigate discrimination were working. A statistical correlation derived from numerical evaluation appealed to me on a personal level and also was an effective means of conveying the magnitude of gendering.

Little work has been done on the numerical consequences of gendering in the accounting profession, with the notable exception of Ciancanelli *et al* (1990) and Crompton and Saunders (1990). Consequently, this thesis extended the existing numerical data series first begun in the 1990s (Ciancanelli *et al* 1990) and brought the statistical portrait of women's participation in accounting up to

date. This thesis was methodologically innovative as the combination of both descriptive statistics and narrative to view the conundrum of gendering was an unusual approach which allowed me to supplement the one dimensional nature of the numbers with the rich detail of the narrative. Further contributions to knowledge are discussed in-depth in section 10.4.

5.3: What empirical materials do I need?

This section is all about the data. I begin by discussing the methodological rigour of my research strategy through multiple data resources and I progress to consider the sources of textual and numerical data. I discuss the difficulties I encountered with both types of data and the ways in which these were overcome. Finally, I consider the integrity of the data through three considerations; classification, validity and sampling.

As I outlined in section 5.2, my subsidiary questions employ a research method of both document analysis and secondary quantitative analysis.

Thus letters, texts, photographs (and other images), biographies, and autobiographies, as well as documents containing statistical data, are typically regarded as a resource for the social science researcher (Prior 2008: 112).

My research questions required an exploration of the structures and discourses of the main accounting body, the ICAEW, and the larger accounting firms. I began with the accounting firms who were partnerships until 2001. The data on both was not easy to unearth, as until 2001 the big accounting firms were not required to disclose the details of their business operations. In contrast the various statutory obligations, London Stock Exchange requirements and good

corporate governance principles imposed detailed disclosure requirements on UK public limited (and to a much lesser extent private limited) companies. Big accounting firms are not susceptible to public pressure on issues like discrimination -- unlike publicly traded companies who may reflect adverse publicity in reduced share prices. Anderson-Gough *et al* (2005) emphasize how researcher access is limited when conducting any form of research in big accounting firms who see

...their organizational practices as competitive weapons, and appeal to client confidentiality and the partnership form in order to deflect inquiries into their practices.

(Anderson-Gough *et al* 2005: 470)

As Anderson-Gough *et al* demonstrate the larger accounting firms hide behind the professional veil of discretion to avoid disclosing details, even when such details provide no competitive advantage to rivals, such as the gender composition of its staff and partners. While it may be the case that ethnographies of the type Anderson-Gough *et al* envision could compromise organizational practices seen as sources of competitive advantage, it is difficult to understand why the same would be true of documents, especially documents from a long time ago. A case in point is the location selected by PwC (US) to donate and store its archived materials -- Columbia University. This material is unavailable in digital format and may only be viewed at the University library. The lack of digitization constrains investigation and publication of the documents and obscures public knowledge of the firm and inevitably leads to speculation about their motives in keeping everything a secret.

Until 2001 the empirical material in the public domain was information provided voluntarily, such as commissioned histories of the accounting firms. From 2001 onwards many accounting firms changed their legal status following the Limited Liability Partnerships Act 2000 and Regulations 2000. As Sikka (2008) points out, this legislation allowed partnerships to adopt a limited liability partnership (LLP) status, allowing accounting firms to secure liability shields. In the aftermath of the Enron Andersen's debacle⁴, many accounting firms took advantage of this legislation, including all of the Big 4. For example PwC became an LLP in 2003 (Accountancy Age 2002). LLP is not a partnership but a body corporate. The advantage of the LLP to the accounting firms is that it allows capital ownership and profit sharing to be agreed whilst reducing the risk of personal liability for the 'partners' or members to a very low rate (Accountancy Age 2012). LLP status requires similar reporting requirements to private limited companies.

However, even after 2001 there still continued to be very little material which disclosed what was happening in the accounting firms. Moreover, the accounting firms have not volunteered any additional information in excess of the statutory requirement. This conduct is possible because the UK Government has created a voluntary rather than compulsory regime for reporting and analysing gender equality. Thus, under the Equality Act 2010, the Government can require all companies with more than 250 employees to report

⁴The accounting and auditing scandal surrounding Enron resulted in their auditors, Andersen's, suffering reputational loss on such a scale that the firm was unable to continue. Andersen's were found guilty of obstruction of justice in the US resulting from shredding document relevant to their relationship with Enron. As a consequence they sold parts of their business on to competitors in 2001 (Beattie *et al* 2003).

on company progress on fair recruitment practices, employment of women and on equal pay. However, the Government has not enforced these measures and has relied upon organizations to volunteer the information (Equal Pay Portal 2010). Up until now, the multi-national accounting firms have decided not to volunteer any such additional information in their annual reports. Therefore, the amount of gender data on the large accounting firms in the public domain has been limited.

The second data requirement focused on the structures and discourses of the ICAEW. Again such data was difficult to uncover as the Institute did not publish data on its activities until 2002 (FRC backdated to 1996 or 1998 depending upon the data). As Mitchell and Sikka (1993: 33) contend; 'The institutions of accountancy are closed and lack accountability'.

The lack of information available on the profession and the accounting organizations inhibited my search for all data. However, some issues I encountered were unique to the particular type of resource I was after and therefore I outline my hunt for documentary data first and then progress to numerical data.

I began my search for documentary data by contacting PwC to see if they had archive material I would be allowed to access. Predictably, no-one was able to provide answers in response to my phone calls and emails went unanswered. The archived records PwC (US) donated to Columbia University in 2000 are available for public use but only in person and are not available online. I decided against a visit to the US to investigate the material in person as my

thesis is about the processes and discourses of the UK accounting profession and not the US one.

My next step was to turn to the ICAEW, a professional body of which I have been a member since 1991. The annual membership fee I pay allows me access to the ICAEW's resources in Chartered Accountant's Hall, both in person and online. I contacted the library staff to assess whether they had any archived records of the large accounting firms. They had none so I decided to consider the contents of the ICAEW library which was established formally in 1893 (Howitt 1966). I used the search function on the ICAEW search engine to generate a list of books and articles that was as comprehensive as possible using key terms which included: accounting firms, accounting body, accounting history, women, gender, Price Waterhouse, Coopers & Lybrand. An interesting feature of my list was that a large number of accounting firms, both big and small, had commissioned a history of their organization. These approved narratives were to prove an important source, as I have already mentioned the secrecy which has always surrounded the large accounting firms in their own voice (Anderson-Gough *et al* 2005; Wise 1982; Allen and McDermott 1993) and approved histories do offer at least some record of life in the large accounting firms. What is interesting is that secrecy surrounding the accounting firms existed even when accounting was developing. The firms were not keen on retaining records which allowed external people to investigate their business, as the following quotation from Wise's history of the large accounting firm Peat, Marwick, McClintock & Co. reveals from the early 20th century

.. the paucity of records even up to recent times undoubtedly have led to important omissions. Had it not been for the Minneapolis office, which

retained a superlative file of highly informative letters from James Marwick, there would have been precious little information available for a history of the early years.

(Wise 1982: Introduction)

Yet, the larger accounting firms were still prepared to fund approved histories. The content of such histories reflects a construction of each individual firm that the partners were happy to share; a public version of their firm's activities (Haynes 2006a). This is indicated by both the finance provided to produce the books as well as the introduction by the senior partner of the firm which accompanies many. It is this fact which made the approved histories of the firms so important.

A second feature of the list I generated from the ICAEW library records was the number of accounting societies who had also produced approved histories. As section 2.2 shows, the early days of accounting saw the emergence of a large number of regional accounting bodies which subsequently merged to form either the current ICAEW or other accounting bodies. Also, a number of regional branches of the ICAEW had produced short approved histories. Such documents revealed what the accounting bodies emphasized as the focus of their concerns and indicated what material such organizations have chosen to make public.

A third interesting feature of this list was the predominance of a journal published by the ICAEW, until fairly recently called *Accountancy*, which was rebranded as *Economia* to reflect the Institute's more disparate business interests in 2012. The journal was part of the repositioning of the Institute,

moving away from its historical links with accountancy and striving to reflect the ability of its members to provide guidance to people making financial decision by providing an 'in-depth analysis of current business and financial events' (ICAEW 2012). In this journal, members' letters, opinions, editorial pieces and features on accounting matters were published. Both versions of this journal provide details of interviews held with key members of the accounting firms, such as partners and senior managers. I used this source of material to interpret the official and approved voice of the accounting profession through a medium provided by the Institute.

Finally, on the list I noticed a category of material that could be grouped together as lectures, advice and surveys generated by the leading accountants of the day. This took the form of lectures to chartered accountants' dinners in earlier times, to management advice books in current time. The lectures produced by Pixley between 1885 and 1893 were very important in establishing a common way of thinking when accounting was developing. Pixley's invitation to present these lectures at chartered accounting dinners reflects the authority with which he spoke.

The first two categories of material, histories of the firms and accounting bodies, provided ample data for subsidiary question 1 but only a partial answer to my data requirement for subsidiary question 2. As I progressed through the reading of the material, I noticed that the type of data available changed as the decades elapsed. From the 1870s until the end of the 1980s, the approved histories of the firms and accounting bodies generated significant amounts of data.

However the biographies and approved histories of the accounting bodies and firms were a feature of the mid and late 20th century. Such material dwindled in

volume as the 20th century came to a close as the latest authorized history which related to an accounting firm, Price Waterhouse, was published in 1995. Hope of increased disclosure of the firm's operations to reflect increased calls for transparency in big organizations were dashed by an official historian for Price Waterhouse who was forced to acknowledge the continued reluctance of the firm to allow access to external observation of its procedures

Observers have pointed to the air of mystery that surrounds Price Waterhouse, it has long held its financial and operating information close to its chest

(Allen and McDermott 1993: Preface)

I was stymied by a lack of material from the sources I had used from the 1870s to the 1990s. I therefore turned to the many publications available from the accounting firms' websites. However, the accounting firms' marketing and recruitment brochures became more conscious of the images and words they were using and therefore I did not feel I was obtaining a terribly useful insight into the operations of the firm. Consequently, I turned to the third category of material: I combed through back issues of periodicals published by the ICAEW (*Accountancy* and *Economia*) and I also searched in the accounting press using publications such as *Accountancy Age* and *CPA Magazine* (ICAS journal). Finally, I used management guidance books, training manuals and business surveys generated by the large accounting firms, copies of which were lodged with the ICAEW library. The management books are a modern day method of disseminating guidance on behalf of the Big 4 and hence carry a similar stamp of authority as Pixley's lectures carried in an earlier time. I consider that all four

types of accounting literature were relevant to my research. In summary, my data sources are listed in table 5.1.

Table 5.1 Textual data sources

Document source	Subsidiary question 1 1870-1970s	Subsidiary question 2 1980s-2013
History of the individual accounting firm	X	X
History of the accounting society	X	X
ICAEW journal (Accountancy/Economia)	X	X
Accounting lectures and thought	X	-
Accounting firms in-house publications	-	X
Accountancy Press (Accountancy Age, CPA)	-	X
ICAEW reports	-	X

Table 5.1 outlines the textual data sources used in my research and shows whether the document source generated data for subsidiary question 1, 2 or both.

Such were the obstacles I encountered whilst identifying the pertinent textual data sources. Similar impediments arose when searching for numerical data. As Ciancanelli *et al* (1990) note when searching for data to provide the first evidence of gendering in the accounting profession, statistical data of membership and gender in accounting is very hard to come by. I found this remained a problem until 2002.

In 2002, the Accountancy Foundation Review Board (AFRB) became a pivotal part of the new system of non-statutory independent regulation of the accountancy profession (Fearnley and Beattie 2004). Its remit was to monitor the regulatory functions of the six accountancy bodies which made up the Consultative Committee of Accountancy Bodies (CCAB). It produced a brochure, 'Key Facts and Trends in the Accountancy Profession' in July 2002 (AFRB 2002), which contained: information in respect of members and students of the accountancy profession; the income and staffing of the accountancy bodies; comparisons between the accountancy bodies, and; the functions and turnover of the accountancy firms. The first publication provided information from 1999 until 2001. The aim of the Board was to generate such a publication on an annual basis. One of the drivers behind its production of the first brochure was the provision of

key facts and trends in respect of the accountancy profession were made available to those who are accountants, those who employ accountants and those who purchase the services of accountants.

(AFRB 2002: 4)

However, whilst this was a step in the right direction, the gender information it provided is limited to an overall percentage for the year across all accounting bodies. I was therefore unable to identify the gender percentage relating to the ICAEW alone. From previous research (Ciancanelli *et al* 1990) I was aware that the ICAEW's performance in terms of female membership was lower than the other accounting bodies. Therefore statistics which gave the average female membership across all the accounting bodies would hide the lower levels achieved by the ICAEW. This continued to be the case until the Financial

Reporting Council (FRC) (formerly the Accountancy Foundation Review Board) produced a publication in 2004; which provided a gender analysis for each accounting body and back-dated the information to 1998. Any data on membership statistics prior to 1998 needed to be obtained directly from the ICAEW. Thus I contacted them to ask for gender details and whilst I secured some information it was at a financial cost and I was restricted in the number of copies I was allowed to request. Alternative attempts to obtain accountancy data for earlier periods through census details proved ineffective as the categorisation of accountant was too general for my work on the ICAEW. Therefore, any statistical data pre-1998 had to be derived from a variety of sources such as other research articles, authorized histories of the ICAEW and accounting firms or directly requested from the ICAEW. This obviously created many problems of comparability and reduced its value due to the lack of consistency in the way the figures were compiled.

My research required an evaluation of both ICAEW membership composition and the hierarchical progression of women in the accounting firms. To begin with, my consideration of the membership numbers was to create a time series of data to validate the textual documents as well as to highlight trends in membership composition. Appendix 9.7 is a table of membership data from 1877-2013 using these sources. Despite the fact that there are more blanks in the table than numbers due to the lack of data, I uncovered sufficient numbers to provide an overall picture of the development of the ICAEW in both numbers and gender terms.

My thesis investigates gendering of the accounting profession both in terms of membership numbers and status mobility including the achievement of

partnership positions. So whilst general membership data by gender became more readily available via the FRC, partnership data still remained elusive. Only from 2013 has the FRC begun to publish data on the percentage of female partners employed by the large accounting firms. Prior to this date, the information needed to be derived from a collection of different accounting publications (including *Accountancy Age* and *Accountancy*) and occasionally from the firms' websites. Such information was prepared at different points during the year and there was no way of knowing whether the data was compiled from information supplied by the accounting firms or from indirect sources. Therefore it made comparison problematic.

To address subsidiary questions 1 and 2 I used textual documents as a data source to reveal the views, perspectives and operations of accounting.

Subsidiary question 3 used secondary material which contained statistical data. The descriptive statistical analysis allowed me to demonstrate how these views and perspectives translated into female membership of the biggest accounting body in the UK as well as the hierarchical achievements of women in the accounting firms. Consequently this approach allowed me to compare and contrast the findings from the textual documentary analysis with the outcomes of the quantitative analysis.

The use of both documents and quantitative data provided a new dimension to the phenomenon of gendering in accounting (Denscombe 2014). This made my research results stronger and led to more corroborated conclusions as I derived my evidence from two different types of data instead of only a single type. The methodological rigour of my research was increased as my use of multiple data types in the document analysis allowed validation of my findings through data

triangulation (Denscombe 2014). Due to my early training, I feel comfortable with using statistics. I am aware that accounting organizations encourage the use of statistical methods during audit work to provide a sense of rigour and legitimacy (Carpenter and Dirsmith 1993; Pentland 2000). As Haynes (2008b) outlines, the use of numbers can highlight gender inequality and this thesis uses quantitative material in a manner that is comprehensible and familiar to other accountants. Of course, statistics are also made powerful through the ease with which they can be conveyed in pictorial or graphic format; a technique I apply in chapter 9. A final advantage of using statistics is that it is a method typically employed by both government institutions and professional bodies. Therefore the standing of my research could be enhanced in the eyes of such institutions and could contribute to change, which is fundamental to the ethos of feminism.

Having identified the pertinent sources of both textual and numerical data, there were three relevant data issues to be considered when assessing the integrity of the material. Firstly I was conscious of the validity of the data. Secondly I needed to consider whether to classify the material as primary or secondary data. Finally what my sample considerations should be. I elaborate on all three issues.

I began with a consideration of the validity of the documentary data. Documents used as a data source should be evaluated according to four principles: authenticity, representativeness, meaning and credibility (Denscombe 2014). Applying such benchmarks to my documentary data I found that the authenticity of the documents was robust due to the manner of publication of the books and articles and the way in which they were authenticated by their position in the ICAEW's library collection. A key feature of the majority of books I used in my

data is that their publication was funded by the accounting firms or accounting bodies (as is illustrated in table 5.3) and the majority were provided with an introduction by the senior partner of the firm or body. The very act of providing finance or the introduction to support the item's publication validated the document as the 'story' they wish to tell. Other documents used such as court hearings, were obtained directly from government websites and gave me confidence in the genuine nature of their content. The majority of documents from which I obtained numerical data are produced by the FRC, by the ICAEW or have used data sourced from the ICAEW records (for example Ciancanelli *et al* 1990).

Representativeness considers whether the documents are typical of the matter they are portraying and I found that the multiplicity of documentary data provided a degree of comfort as to their reiteration of similar issues. For example, during the period from the 1870s to the 1930s, the work of male accountants to cement their position in the public sphere as professionals (section 6.3) was substantiated by multiple document sources. The documentary data used provided evidence of hidden meaning and the operation of covert power (Lukes 1974) and therefore the criterion of meaning had multiple applications in my research. Finally, the credibility of the documents is interlinked with their meaning. Although the purpose and social context and climate in which the documents were produced have evolved through the decades I was researching, the changes and modifications say as much as the consistencies about the accounting profession. For example, the company newsletter produced by CoopersDeloitte in 1990 reprinted an extract from a

report produced by a Coopers & Lybrand partner 45 years earlier which emphasized the need to consider male staff in terms of leading the company.

I now turn to my assessment of the classification of the material as primary or secondary. Gray (2009) categorises letters, autobiographies, biographies, court records, newspapers records and historical archives as personal records. Such material forms a significant proportion of the data used in my thesis. Brewer (2000) analyses such personal records across two dimensions; primary (author compiled) or secondary (data sourced from another's primary documents). The second dimension spans across a timeline which includes contemporary and retrospective. Contemporary may be defined as a document compiled at the time whereas retrospective would be compiled as a document after the event (Brewer 2000). If I consider the type of documents included in my analysis I find that they fell into the categories shown in table 5.2 (adapted from Brewer 2000);

Table 5.2: Categorisation of personal documents across two dimensions

Contemporary primary	Contemporary secondary	Retrospective primary	Retrospective secondary
Court records	<p>Edited transcripts of talks, letters or lectures.</p> <p>Research using census data/accounting body data</p>	Autobiographies, historical archives	Newspaper reports, trade journals

The categorisation is important as secondary material is another's version of primary data and therefore this must be taken into consideration when tracing gendered processes and procedures. The use of the time categories also

matters as whilst retrospective reading of data might provide a broader understanding of the environment in which the data emerged, its interpretation reflects a particular version of the events.

My final consideration concerns the documents I selected for inclusion in my evaluation. Due to the nature of my research, I used purposive sampling; as Denscombe (2014) advises that such an approach should be used where the researcher already knows something about the phenomenon and selects documents which are likely to produce valuable data. This approach was highly pertinent to my situation. In this thesis I capitalized on the knowledge gained from my personal experience of life in the accounting firms and therefore I was in a position to select documents which I regarded as relevant to the concept of gendering in the accounting profession (Denscombe 2014).

My research looks at the UK accounting profession but with specific focus on PwC. I chose PwC as it is the largest of the Big 4 accounting firms and as such typically represents the larger accounting firms. Therefore, one constituent influencing my selection of documents was those relating to PwC, especially the firms which merged to produce the behemoth (one of which was Coopers & Lybrand, my former employer). The Institute is a key player in the accounting profession and therefore it is essential that I included material relating to this body. Finally, an inclusion of accounting firms which did not eventually become part of PwC was important as it reflected the viewpoint of other firms which made up the UK accounting profession, including both multinational accounting firms and smaller partnerships. The inclusion of such material was essential as my thesis sought to explain whether gendering was unique to PwC or was

industry wide. The documents included in my data analysis are shown in table

5.3.

Table 5.3 Documents utilised

Name of Publication	Author	Publication date	Financially supported by
The History of the Institute of Chartered Accountants in England and Wales 1870-1965	Howitt, H.G. (Sir)	1966	ICAEW
Accounting for success: A History of Price Waterhouse in America (1890-1990)	Allen, D.G.	1993	Price Waterhouse
The memoirs of Edwin Waterhouse	Jones, E.	1988	Price Waterhouse
The development of the accountancy profession in Britain to the early twentieth century	Parker, R.H.	1986	Arthur Andersen & Co.
A Brief History of Bournier Bullock Chartered Accountants	Watts, P.	2008	Bournier Bullock
A Half Century of Accounting (1899-1949)	F.W. Lafrentz & Co.	1949	F.W. Lafrentz & Co.
The First Fifty Years (1913-1963)	Higgins, J.	1963	Arthur Andersen & Co.
Peat, Marwick, Mitchell & Co. 85 years	Wise, T.A.	1982	Peat, Marwick Mitchell & Co.
Profession of a Chartered Accountant and Other Lectures: Delivered to the Institute of Chartered Accountants in England and Wales in 1885	Pixley, Francis W.	1978	Francis W. Pixley
A History of the Northern Society of Chartered Accountants	Middleton, S.A.	1982	Northern Society of Chartered Accountants
Accounting Thought and Education: Six English Pioneers	Kitchen, J. and Parker, R.H.	1980	ICAEW
A History of Cooper Brothers & Co. 1854 to 1954	Cooper Bros & Co.	1954	Cooper Brothers & Co.

True and Fair A History of Price Waterhouse	Jones, E.	1995	Price Waterhouse
US Court judgements		1998	Supreme Justia
The auditors talk- an oral history of a profession from the 1920s to the present day	Matthews, D. and Pirie, J.	2001	ICAEW
Chartered Accountants in England and Wales - a guide to historical records	Habgood, W.	1994	Price Waterhouse, Deloitte and other firms
Accountancy Magazine/Economania	ICAEW	Various	ICAEW
Accountancy Age	Incisive Media	Various	
CPA Magazine	Certified Public Accountants	Various	ICAS
CFO: Architect of the corporation's future Wiley	Pricewaterhouse Coopers	1997	PwC
Accounting and the British Economy 1840—1980; the evolution of Ernst and Whinney	Jones, E.	1981	Ernst and Whinney
People's training and development-the vision and the reality	Coopers & Lybrand	1992	Coopers & Lybrand
Key Facts and Trends in the Accountancy Profession	FRC	2002-2015	FRC Professional Oversight Board
ICAEW data requests	ICAEW	Various	ICAEW
The Hundredth Year	Higgins, J.	1980	Chartered Accountants Benevolent Association
Our Merger	Coopers & Lybrand Deloitte	1990	Coopers & Lybrand Deloitte

Table 5.3 summarises the data sources used in this piece of research. Full details may be found in the bibliography.

I now turn to the practical problems I encountered in obtaining the documents and how I overcame them. I found the ICAEW library staff to be unfailingly polite and efficient in their dealings with me. However, the restrictions imposed by the library system on their members slowed down the research process. For example, I was only allowed to have four books at a time posted out to me. Only when the library had received the four returned books would they send me any further ones. In addition, some of the material I requested was found in *Accountancy* journals, copies of which were retained by the ICAEW library. However, no electronic access was available for many of these journals online and any articles I assessed as being of value from the abstract provided, I needed to request a photocopy. Again a limit of five requests was imposed on a daily basis. Finally, some of the books were not for loan and if I wanted to use them I needed to visit Chartered Accountants' Hall in London.

Thus my search for data sources was not an easy one. Benschop and Meihuizen (2002) contend that whilst organizational material, such as that identified above, is not produced with the intention of commenting on gender relations, the embedded nature of gender distinctions in organisations' social relations and practices (Acker 1992), implies that such material do provide information about gender relations, whether they mention the issue or not. Having secured sufficient data my next concern was how to analyse it. I considered the procedures I followed for textual document analysis separately to numerical analysis. I began with textual data analysis in the next section.

5.4: Analysis of texts

I analysed the texts using Acker's framework, using her multi-level model as a lens to the documents obtained from the ICAEW and the other sources about the accounting firms. As I outlined in 1.3 and 1.4, my research questions loosely employ Foucault's (1980a) notion of genealogy which investigates everyday elements of society which appear to have no history yet reveal a plural and contradictory developmental path. Whilst Foucault does not portray genealogy as the search for origins or the construction of a linear development, my data was arranged in a chronological manner simply to present a coherent picture of how gendering in the accounting profession developed.

Acker's original account (1990) has been utilised to examine a number of different organisational contexts (Tienari 2000; Swanberg 2004; Crawford and Pini 2011; Sayce 2012; Schull *et al* 2013). In accounting studies, however, the use of Acker's (1990) conceptualisation of organisations as gendered appears to be non-existent. The neglect of Acker reflects a general blinding in accounting research on organizations regarding a range of social structural influences including not only gender but race, class and sexuality origin.

Due to the lack of use of Acker's framework in accounting research, I explored Acker's theory of gender neutral processes in other subject areas. This ensured the inclusion of the positive elements of the model as well as the avoidance or compensation of the weaker elements. I began by considering how Acker's theory has been applied in academic research; some such as Brumley (2014) acknowledge the theory of the gendered organization and identify general practises which have supported an Ideal Worker norm in a gendered subtext.

Williams *et al* (2012) concentrate on one level of the model only, such as organizational logic or use just four dimensions of Acker's framework (Sayce 2012).

Crawford and Pini (2011) and Schull *et al* (2013) adopt a more comprehensive approach and by deploying all the levels of effect proposed by Acker identify the gendered practices pertinent to all of the levels delineated in Acker's (1990) analysis. I have adopted the latter approach as the importance of the individual processes varies according to the time period considered and hence provided additional insight to the conundrum of gendering in the profession.

The document analysis began with a consideration of whether I should use a computerised data encoding package, generally known as CAQDAS (computer-assisted qualitative data analysis software). As part of my postgraduate research methods training, I attended a workshop organised to demonstrate the use of NVivo -- one of the most popular qualitative data analysis computer software packages for qualitative researchers working with text-based data. I was keen to assess how such software could facilitate my data analysis, in terms of enhanced ability to store, code and retrieve data (Denscombe 2014). After initial attempts to analyse the data in this way I ultimately rejected this technique as inappropriate as it required documents to be uploaded into the computer programme. The documents I was working with were not available in digital format and I needed to type out the relevant data to enable the coding process to start. Therefore I dismissed this idea and analysed the data manually. I allocated the material in a simple Word grid according to the theoretical themes identified in section 4.4. The technique I used was a manual

form of the content analysis performed by NVivo. For each process I noted how often data appeared in the text and assessed the relevance of its content.

I was aware that the documents I used were generated by a very private profession and my aim was to be able to trace aspects of the social world and hence accounting from them (Mason 2002). Such documents were not treated literally, as they are a construction of reality that the profession wishes to display to society and I interpreted them in the context of how they represented the culture of the time. Whilst reading the documents I drew upon my own experiences of working in an accounting firm and explored and analysed the documents. Consequently, whilst using the documents I was concerned with why they were prepared, under what rules and according to what social conventions. This was not immediately detectable from the document. Therefore the process of selecting, comparing and appraising documents involved mediation between my frame of reference and the document producers (Mason 2002).

As I analysed the data I was searching for evidence of how power is exercised through language and therefore I was seeking for implied meaning. This approach allowed me to understand how women and men are socially constructed through discursive practices. I utilised a Foucauldian approach to discourse (Foucault 1979) which treats language not as a simple reflection of what it claims to represent but rather as a discursive field or context. Such an approach was essential as language is used by the individual to construct meanings and subjectivities which are often competing and contested (Rumens 2012). I approached the reading of the documents in a manner similar to previous researchers (Dye and Mills 2012; Boone *et al* 2012) who applied

Acker's framework to document analysis, viewing the process as textual interpretation. I therefore applied a combination of discourse analysis and critical hermeneutics in the same manner as Dye and Mills (2012).

Using discourse analysis, my units of analysis were sentences, paragraphs and whole documents which were read in relation to wider social structures and processes and the text was analysed to allocate segments of text to the identified categories. One benefit of this approach was that it allowed me to understand both the authors' intent supplemented by an understanding of the socio-political context in which it was written. As the bulk of documents I used were approved histories of the organizations, then the author and the approving body held the same views. An additional benefit of my approach was that it allowed me to search for both the obvious references to women's and men's positions in accounting and also able to note those texts which privileged masculinity or femininity without necessarily directly referencing men and women.

The critical approach I adopted required both an external examination of the contexts and the application of introspection from the researcher. Critical theory interprets empirical phenomena therefore an observation of the surrounding social context is essential as is an awareness of my own socially constructed framing of the empirical material. It was important that I was aware that critical hermeneutics emphasises that the reading of any text is problematic in its interpretation and has to be treated with some caution. So although some of the texts I obtained were written for a range of purposes, it was almost never as justification of, or intent to, discriminate. That is why I treated the text not from the intentionality of the author so much as a reflection of and a contribution to

the on-going cultural notions of gendered differences (Dye and Mills 2012). Because history was an important part of the context, this type of investigation also required that I was familiar with the historical context in which the text was produced (Dye and Mills 2012) and this is reflected in sections 6.2, 7.2 and 8.2. Both the historical and the organizational context were also important in the study of gender in organizations because the ideas of masculinity and femininity in an organization are socially constructed in the historical context and the structure of the organization (Mills 1998). Understanding the organizational context and structure and the historical context is also essential to applying Acker's (1990) framework.

5.5: Number analysis

In this section I address the manner in which I answered the third subsidiary question, which involved a construction of the numerical evidence. I also analysed the numerical material to provide triangulation of the textual data which was presented in response to subsidiary questions 1 and 2. I begin by presenting how I created a numerical analysis (in chapter 9) of the textual documents scrutinized in chapters 6, 7 and 8.

The primary shortfall I observed when searching for numerical data was the lack of organized longitudinal data on female participation in the profession and in the partnership structure. Therefore I saw that my role in this thesis was to collate the data to determine its support of the narrative as well as allowing trends to be detected for use in an assessment of the future gender profile of the profession. Consequently, using the sources listed in table 5.3, I collated descriptive statistics to demonstrate the growth of accounting and women's

delayed entrance into it. Earlier periods of accounting have less numerical data available and therefore I also used graphs and charts to convey a general impression of female engagement, rather than misleading the reader with a sense of precision that reliance on only detailed tables conveyed. I compiled the data at points in time which reflected the time periods identified in chapter 2 and adopted in data chapters 6 to 8 (1870s to the 1930s; 1940s to the 1970s; 1980s to 2013). I linked the qualitative analysis to the statistics and pinpointed the major causes of changes to both overall membership numbers and female representation in those numbers.

According to the textual data, women did not start to gain access into Big 4 partnership positions until the 1970s. Using multiple data sources, I created numerical tables which demonstrated the pattern of female representation at partnership level in the Big 4 accounting firms. The minute number of female partners before 2000 and the very limited information available meant that such tables only become meaningful from 2003 onwards.

Subsidiary question 3 considered the future of accounting and queried the effectiveness of current accounting firms' commitment to reducing gendering in the profession. To deduce whether accounting's equality programmes will positively affect future hierarchical structures or equalize professional body membership required the completion of a numerical picture of the profession from inception to the current day and using such pictures to create forecasts of the future position. Therefore I needed to collate data to create a chronological profile of gender analysis of both ICAEW membership and student numbers as well as the gender percentages of Big 4 partners. Using such numerical data I evaluated whether the gendered processes and discourse have already, or will

in the future, impact both membership profile and female partnership achievement.

The mathematical tools I employed to do this included the calculation of a compound growth rate as well as extrapolation techniques. Due to the absolutely small number of female members and students of the ICAEW in earlier years, a relatively small increase in the number of students one year can create a spike in the annual growth percentage which is unrepresentative of the growth of female students over a longer period. Therefore I used a compound growth rate to avoid extremes and to produce a more reliable forecast. The composite growth rate derived from historical records was used to create a forecast.

5.6: Summary

In this chapter I have addressed issues of research design and justified my approach to this study. As I explained in section 1.2, I was originally inspired to do this research as a result of my own experiences in the accounting profession. I resolved to determine whether practices and discourses established historically during the firms' development had created a gendered environment in accounting firms. I also wondered whether such historical practices and discourses had mutated into forms which continued to influence the firms which made accounting immune to equality initiatives even in current times. Accordingly I applied a combination of documentary data analysis and statistical collation of numerical material. In the following three chapters I present the results of the documentary data analysis. Each chapter is structured according to Acker's (1990) analytical themes that I addressed in section 5.4. In

the penultimate chapter (chapter 9), I present my quantitative evaluation of the profession's membership and gender profile.

Chapter 6: Gendering the accountant (1870 - 1930s)

6.1: Introduction

This is the first of three empirical chapters, each addressing one of the three time periods set out in chapter 2. This chapter concerns the period from the 1870s to the 1930s, exploring whether the emerging accounting profession developed a gendered environment which inhibited women's entry or progression using the framework of an Ideal Worker (Acker 1990; Williams 1998). I focus on the UK accounting profession, paying special attention to the accounting firms which merged over time to create PwC, now the largest accounting firm in the UK.

Abbott (1988) argues that if a professionalisation project is to succeed it must draw on and respond to changes in contemporary cultural values. In section 4.4 I outlined Acker's concerns that gendering can only be understood through an appreciation of the socio-political conditions it operated in. Accordingly, in section 6.2 I identify the dominant socio-economic traits of the 1870s to the 1930s to contextualise the profession at this time.

Acker (1992) contends that gender distinctions are deeply embedded in an organization's social relations and practices and that they emerge as a consequence of five interacting processes (1990: 146-147); division of labour, culture of the organization, interactions, individual identity and organizational logic. Using thematic evaluation in section 6.3, I present a documentary analysis which uses these five processes as a lens. I organize my data according to the following; the construction of gender, hierarchical development, employment during World War One, class, physicality, temporal commitment,

religion, social capital and other professions. Using Acker's framework I focus on how practices and behaviours developed so as to exclude women from accounting for the majority of this period. I show that the division of labour and the cultural background of the profession were particularly important processes in gendering accounting at this time.

This is followed, in section 6.4 by a short summary. The concept of domesticity supported the patriarchal society allowing gendered processes to flourish in accounting firms. Thus by the time women were legally allowed to enter the profession, gendered practices were sedimented through the day-to-day activities of the profession.

6.2: Socio economic conditions of the 1870s - 1930s

Victorian and Edwardian society was divided into three main classes – aristocracy, middle class and working class. Victorian businessmen faced competition from Germany and America and the working-class who were beginning to grow in prosperity and influence. Individualised narratives of great men building fortunes from nothing became a staple part of Victorian and Edwardian middle-class culture. A close reading of these stories often reveals that personal contacts and supportive connections were important in establishing a business or in gaining entry to a profession. The working class could and did enter the ranks of the lower middle-class through small capital accumulation and the ownership of small business, but enterprises often enjoyed a very precarious market position (Loftus 2011). However, the white-collar salaried professions, such as public administration and banking did provide the potential for upward social mobility (Hannam 2002).

An analysis of the social and economic conditions of this period can be organized according to a number of subject matters: firstly the construction of gender which dictated behaviour; secondly the development of the suffrage movement; thirdly the broadening of the national education programme, and; fourthly the impact of the First World War in drafting women into the paid labour force.

Between the 1870s and the 1930s gender and class were principal social organizing forces. According to many historians and feminists, such as D'Cruze (2002), Ward (2001) and Hannam (2002), the family was a control mechanism which served to mediate the tensions of the significant changes caused by industrialization; such as economic instability, political unrest and unprecedented urban expansion. Domesticity had emerged in Anglo-American culture since the 18th century (Walker 1998) and Williams (1998) argued was responsible for the creation of a two-tier gender system in which men 'naturally' performed the market work whilst the caring role was a 'natural' choice for women. As a result of this, the family remained an important site of women's subordination into the mid-twentieth century.

A deeply patriarchal society, under English law until 1842 a wife was regarded as subservient to her husband. Legal doctrine subsumed married women's legal identity in that of their husbands (D'Cruze 2002). On marriage a husband and wife became one person and the property of the wife was surrendered to her husband as she ceased to have a separate legal identity (Boden et al 1995). In contrast, unmarried women and widows maintained control over their property and inheritance. Whilst the 1842 Married Women's Property Act restored wives' legal identities they remained institutionally subordinate to husbands in virtually

every aspect of life (Therborn 2004). Middle and upper-class women were under male guardianship all their lives: first as daughters and then as wives (Virtanen 2009). Destined for marriage, women were held to be uninterested or incapable of managing financial affairs (Virtanen 2009), unless it was in order to win their husband's esteem (Walker 1998).

After 1842, the truism that 'a woman's place is in the home' reinforced the private arena as the proper place for women. Popular culture defined the stereotype of the middle-class woman as the 'angel in the house' (D'Cruze 2002: 53). Such middle-class ideologies of domesticity D'Cruze (2002) argued, evolved to help relieve the tension between the moral imperatives of evangelical Christianity, which formed a vital shared cultural background for much of the evolving nineteenth century middle class and the hard edged rationale of political economy. Domesticity achieved an efficient moral balance between public and private in the early and mid-nineteenth century. Consequently, middle-class women became excluded from the public domain and concentrated all their efforts on activities which occurred in private space.

In the opening decades of the twentieth century it was to middle class women that the job of maintaining genteel domesticity, and thus the social status of the family measured in both class and moral terms was entrusted (D'Cruze 2002). Evangelical religion, law, literature and the discourses of the emergent social sciences all emphasized women's association with a separate private sphere. The Victorian middle-class had developed a culture with a role for women which, although subordinating them as individuals gave great importance to domestic life (D'Cruze 2002). The religious basis of these ideals gave way around the turn of the twentieth century to scientific and social Darwinist

explanations which reemphasized the importance of the maternal role (D'Cruze 2002).

Although the 1930s saw depression and unemployment, new light industries attracted domestic servants out of employment (D'Cruze 2002). Therefore, out of necessity, middle-class wives and mothers became absorbed increasingly in housework. Advice manuals of the 1930s aimed to dignify domestic labour by providing middle-class women with a sense of professionalism and purpose. During the interwar period, the essence of genteel domesticity ensured the economic dependence of women, despite the increasing acceptance of professional and white collar employment or even academic studies for unmarried adult daughters, where the household income was sufficient to support them. Thus, apparent autonomy possible for genteel women through wage-earning remained subordinated to ideals of family domesticity (D'Cruze 2002).

Gendered labour market structures meant that women in paid work were always subject to patriarchal power hierarchies and other regulations for their 'protection'. As D'Cruze (2002) argues, workplace relations borrowed and reinforced familial models of authority. The marriage bar, which meant that women in the Civil Service, teaching and other occupations were required to leave work when they married, was introduced in the early twentieth century (Todd 2014). Although debated in 1927, the legislation was not repealed until after the Second World War. The marriage bar admitted unmarried women into, but excluded married women from, the professions and white collar workforce. This legislation gave concrete effect to maternalistic ideology in the lives of many middle-class and lower middle class women. However, as Todd (2014)

emphasizes, it was custom, not enforcement, which led most women to leave paid employment when they married.

It was not only middle-class women who were affected by domesticity, working-class women were also subordinated to the domestic ideal. Before 1914 attention was focused on whether working class mothering was adequate to nurture the quality of the population expected of an imperial power (Summerfield 2002). One solution was to improve the living conditions of working class mothers and another was to deter working class mothers from doing paid work. After World War One, opinion was that the physical health of young working-class children depended on the constant presence of mothers and that 'a mother's place is in the home where she should look after her own children' (Summerfield 2002: 313). In response to the ongoing discourse surrounding the importance of the family, female labour market participation started to fall after 1870 because the marriage rate rose, leading to an increased number of children (Therborn 2004).

The second subject matter which arose during this period was that of the various suffrage groups which emerged at the end of the nineteenth century with the intention of gaining the vote for women. Prior to this date, women played a limited role in political movements and the only acceptable way for middle-class women to move into the public arena was via philanthropic work. This work was justified by reference to women's caring qualities, which had been developed in the home, and their duty to help the poor (Hannam 2002).

Before 1918 women were unable to belong to the main political party organizations. The National Union of Women's Suffrage Societies (NUWSS)

was dominated by middle class women (Holton 2002). The efforts of the suffragettes were rewarded in 1918 by the Representation of the People Act which enfranchised women over 30, whilst the Sex Disqualification (Removal) Act 1919 allowed women access to both the professions and to the civil service (Kirkham and Loft 2013). However, there was political expediency in electoral reform for as Ward (2001) observes, granting the vote to women on a restricted age and property qualification basis was a way of ensuring that the middle-class female electorate would act as a stabilizing counterbalance to the growing working-class electorate.

Once the franchise was partially granted in 1918 the various feminist groups lacked a common goal, making it especially difficult for feminist politics to flourish in the interwar years. Sacrifices made by soldiers during the First World War, a heightened awareness of class and the subsequent problems of unemployment, fascism and the threat of another War could make sex-based demands seem 'petty and uncharitable' (Hannam 2002: 234). The feminist movement became more fragmented and failed to maintain a sense of identity and solidarity. After World War One when women did seek to make an impact in the political world their attention was focused on the health and welfare of working class mothers in the home (Holton 2002).

However, there was a negative public reaction to the extended franchise, especially from the male middle-class. During the 1920s and 1930s, the perceived increased involvement of women in the world of work and increased urbanization of men were believed to be the root causes of all the other troubling changes in British society (Greenfield *et al* 1999). There was growing

middle-class male anxiety about and hostility to a perceived increased feminized culture resulting in a raised feeling of anti-feminism.

A third key area of interest in this period is the education of women. Up until the first decade of the twentieth century, the majority of middle-class girls in Britain received a crucial part of their education in the home. Middle class girls' education inculcated the domestic ideal, providing training in the social graces which would render them competitive on the marriage market. Therefore, even if women were accepted into the public world of work, their lack of a secondary education excluded them from the sort of jobs that their status required. Middle-class boys on the other hand attended grammar school and even sometimes obtained a university education, whose function was to prepare them for service to Church or state.

Working-class girls were expected to serve their betters and therefore their educational opportunities in the nineteenth century were limited to at most an elementary education, and that was for the minority only. After the Elementary Education Act of 1870, the education of working-class girls improved but there was a significant emphasis on domestic economy which served to allay public fears of social disintegration caused by industrialization and urbanization (McDermid 2002).

McDermid (2002) identifies many religious, medical and importantly economic arguments raised against the entry of women into higher education; increased competition between the sexes for the professions as well as the argument that women would give up work on marriage and therefore higher education would be an unsound investment. As the old century came to a close and the new

one opened, two roles emerged for middle-class women; 'the celibate careerist and the cultured, well-educated wife who was an intelligent partner to her husband' (McDermid 2002: 113). Even when university-educated women did obtain a job, it was in gendered careers, such as teaching (Purvis 1981). As the teaching profession in Britain was being feminized, the relationship between schooling, femininity and domesticity was strengthened, with middle-class women as key to the process. Secondary schools remained very much middle-class institutions designed with university requirement in mind. Throughout the first half of the twentieth century, very few working class women entered university (McDermid 2002).

The First World War had a fundamental social impact. It improved women's ability to be involved in the world of work and a material difference was made to wives and mothers by their participation in the labour market. However, during the War, women were either involved in work which was seen as temporary or was a simplified version of that performed by men (diluted work). Women faced opposition from the trade unions during the War, who viewed them as an unwanted rival workforce whose proper place was doing women's work or at home. Surprisingly it was the trade unions that fought for equal pay (Summerfield 2002). The unions were concerned that if women were employed during wartime in jobs formerly done by men, at women's rates of pay, employers might be tempted to always pay for that job at the woman's rate and to continue to employ women after the War. Trade unionists argued during both Wars that women should not be given men's jobs, even in the exceptional circumstances of War, but if this was unavoidable then women should be paid at the same rate as men (Summerfield 2002).

At the end of the First World War, women were reminded forcibly that they were employed in men's work on a temporary basis. Post-World War One, women were under pressure to conform to the ideal of the domestic wife and mother. More women remained working in offices and shops than in factories as the former were becoming identified as women's work. Determined to restore conventional gender divisions, the government, the press and the labour exchange mounted a campaign to force women back into trades such as domestic service, laundry work and dress making (Summerfield 2002). The labour exchanges emerged in the early 20th century and were the first formal attempt by the government to co-ordinate the search for work for individuals. Demobilisation was very abrupt for women in 1918-1919 and Murphy (2014) argues that whilst social attitudes placed wives and mothers in the home, the economic climate of the inter-war years increased the speed with which married women were removed from the workplace. Indeed, during the Depression, both single women and unemployed men directed their anger at married women workers who were seen to be taking their jobs.

An analysis of this period reveals that middle-class women were confined to the private space by the constraints of domesticity which was used to counter the perceived excesses of industrialization. Working-class women, out of necessity, were involved in paid work but this was of great concern to middle-class women indoctrinated by the discourse of the day which held that a woman's place was in the home. Whilst the First World War encouraged women out of the home and into paid work it was framed in terms of a temporary measure. After the War those over the age of 30 had the vote and a growing proportion of women experienced paid work before marriage. The end of the hostilities saw gendered

discourses being resumed and women returned to their homes in huge numbers.

Using this contextualisation of the period, I explore the emergence and development of accounting.

6.3: Accounting as a gendered institution

As I set out in section 4.4, Acker (1990) posits five interrelated gendered processes: division of labour, culture and symbols, interaction, identity and organizational subtext, which interact to create a gendered organization. In this section I explore empirically how a gendered accounting profession was produced using these five themes of Acker's as a heuristic framework.

Accounting as a gendered institution: divisions of labour

There are a number of threads which run through the way that labour was organized during this period: gender construction; hierarchy and the impact of World War One. As I noted in section 6.2, from the 1870s to the 1930s the male breadwinner and the female home maker paradigms were the norm in middle-class families, with the genders separated into public and private realms.

Overlaid with this, accounting firms tended to be family businesses. For instance, the firm of Cooper Brothers & Co. (Coopers) was led in its early years by four brothers. Accounting is a public activity and, therefore, had to be undertaken primarily by the males of the family. However, during busy times Coopers enlisted not only the help of the three remaining brothers but also their two sisters, none of whom were ordinarily part of the accounting business.

However, crucially the sisters performed the work at home, not in the public arena;

...and two or three of the sisters worked at home when a client of the firm arranged that these girls should check his books.

(Cooper Brothers & Co.1954: 1)

Thus, the firm managed this intersection of the public nature of the business with the fact that it was a family firm by sequestering the female labour of the sisters at home. This was possible, of course, with some aspects of accounting work in a way which might not have been for, say, a manufacturing business. The public face of the business, which attracted prestige and public recognition (regardless of the gender of the person who had contributed to the work), remained resolutely male. This would have been necessary -- the public profile of the profession was of crucial importance in an era when the legitimacy of accounting was not yet secured. Aware of the fragility of its status, the ambitious accountant would have realized the importance of gaining a high public profile in the business world. This was a role performed by the partners, on which the firm's reputation depended. The isolating of women to perform accounting work privately without making it public continued throughout this period. Even in the 1930s, the rare female auditor such as Kathleen Petersen performed her work away from the public eye; 'It was more or less a rule that I would work on a client's books in my office' (Matthews and Pirie 2001: 72). Kathleen Peterson adhered to the unspoken convention that even though she was capable of performing her work, the appearance of a woman performing male work in the public arena would confound the discourse which had emerged from evangelical religion, law, literature and the social sciences which all elaborated women's association with a separate private sphere.

Male accountants worked hard to cement their position in the public sphere as professionals and men of standing. This involved building bodies such as the Institute of Chartered Accountants in England and Wales (ICAEW) to give accounting an appropriate professional status. Here too, men predominated. Ernest Cooper's obituary lauded his involvement with the ICAEW -- he was appointed 'to the Council in 1891, Vice-President in 1898-1899, and President from 1899-1901' (Cooper Brothers & Co. 1954: 6). His brother Arthur was also a key figure in the ICAEW and 'when the Institute received the Royal Charter in 1880, Arthur Cooper was one of the members of the first Council, Vice-President in 1882-1883, and President in 1883-1884' (Cooper Brothers & Co. 1954: 6).

A 1954 company history of Coopers attributed some of the success of the current day ICAEW to the 'concerted efforts' of these two brothers (Cooper Brothers & Co. 1954: 6) and noted that 'ever since the Institute was formed, one or more of the partners of the firm has been a member of the Council' (Cooper Brothers & Co. 1954: 6).

The Cooper brothers were not the only accountants keen to drive the growth and development of the ICAEW. Others also recognized the necessity of the Institute in the professionalization project, including Edwin Waterhouse. His obituary notes his prominent role in the embryonic profession

...as head of the firm and [he] also became a member of the Council of the Institute of Chartered Accountants, of which he was President for two years, 1892-4. He was for seventeen years until 1915 President of the Chartered Accountants Benevolent Association

(Habgood 1994: Edwin Waterhouse, M.A., F.C.A pages unnumbered)

Neither the Cooper Brothers nor Edwin Waterhouse were content to restrict their public involvement to only accounting affairs. Waterhouse became, by virtue of his profession, a significant public person.

For many years he was Auditor of the London and North-Western Railway, and the University of Oxford conferred on him the degree of M.A. *honoris causa* for his great services as one of the Auditors of the University. Mr Waterhouse was, on several occasions, called in to advise the Government of the day upon the departments, the Ordnance Factories in 1887, and subsequently other departments of the War Office and the Admiralty. He was a member of the Committee which framed the Companies Act of 1900...He was on the Commission of the Peace for the County of Surrey

(Habgood 1994: Edwin Waterhouse, M.A., F.C.A pages unnumbered)

The accounting profession signalled the superiority of its status group by engaging the recognition of established notables in the Institute's affairs. For instance, Institute meetings held outside London were received by the Mayor of Manchester and the Mayor elect of Birmingham in 1886 and 1888 (Howitt 1966). Similarly, the early Coopers partnership realized the benefits to the firm if its partners secured prestigious, public positions, as exemplified by Arthur Cooper's position on the Council of the London Chamber of Commerce (Habgood 1994). This conscious development of public standing as professionals was crucial to the enhancement of the status of accounting and could not, at that time, been undertaken by women.

During the first decade of the twentieth century, accountants continued to consolidate their position in the public space. Yet, despite employing numerous strategies to protect and enhance its jurisdiction, the accounting profession did not achieve real success until the outbreak of World War One. In 1915, regulations brought War production under the control of War ministries (Kirkham and Loft 1993) and this started to draw accountants into government work, especially in the Ministry of Munitions. The success of accounting in raising its public profile was such that in 1916 the work of chartered accountants was recognized as being of national importance and the government exempted some accountants from military service (Howitt 1966). These new state roles introduced the accounting firms to novel audiences in the shape of high-ranking civil servants, and leading industrialists and politicians, who became convinced of the value of accountancy (Jones 1995). For Coopers the outbreak of War

...also served to bring into prominence the value of the profession in dealing with the numerous problems of financial management and administration which War occasions. Many members of the profession were given important appointments in Government departments where their knowledge of business affairs and their specialised knowledge of accounts and finance proved invaluable

(Cooper Brothers & Co.1954: 12)

During the First World War, German banks in the City of London were placed under the control of the Board of Trade who requested that Sir William Plender supervise their affairs. Plender was a partner in Deloitte, Plender, Griffiths and Company and in addition won high public acclaim as President of the ICAEW, High Sheriff of the County of London and was eventually awarded a peerage as

well as becoming a Baronet for his commitment to public services (Habgood 1994). He appointed Ernest Cooper to monitor the Deutsche Bank in the UK.

For four years during the war Mr Cooper assisted Sir William Plender in his work as the Controller of the Enemy Banks.

(Habgood 1994: Ernest Cooper F.C.A. pages unnumbered)

Plender's appointment of Ernest Cooper enhanced the latter's social capital as Plender was highly thought of by the British government. Throughout the First World War leading members of the Institute continued to be called in by the government at the top level as controllers and advisers (Howitt 1966; Cooper Brothers & Co.1954). Powerful indicators of accounting's social status became apparent as accountants became expert witnesses, served on important committees and were awarded state honours (Kitchen and Parker 1980).

In the nineteenth and early twentieth centuries, discourse and religion stressed the importance of women in transforming national morality partly through the creation of well-ordered domestic routines and partly through the philanthropic endeavours of middle-class women among the poor and fallen (Hudson 2002). As I mentioned in section 6.2, structural barriers existed which prevented female admission into all professions until 1919 but this was the least of their problems. Even after the removal of the barriers which prevented women becoming members of the Institute, their construction as keepers of the private arena and the support element of their role inhibited them from participating in the public roles which were essential to expand their network contacts and practical experience. They therefore had very limited influence on the development of accounting in this period. This limitation continued well into the

20th century as women failed to achieve senior positions of importance in the Institute until 1979, when the first women were elected members of Council and it was not until 1999 that the Institute had its first female president (Boys 2005).

This robust and extensive network of contacts continued to be exploited after the First World War ended (Cooper Brothers & Co). Symbolic of their role and recognition, on the cessation of hostilities a large number of accountants received honours, further raising the profession's profile. Garnsey, a Price Waterhouse partner was awarded a KBE in 1918 and five other Price Waterhouse partners were also knighted. This focused the attention of the City and industry on Price Waterhouse (Jones 1995), giving the firm credibility and legitimacy.

The male, middle-class accounting profession faced a number of challenges to its jurisdiction from both the working class and middle-class women around the turn of the century. This was due to the advent of widespread education and the increased social pressure to allow women into the world of work. When faced by pressure to accept 'undesirables' (Bolton and Muzio 2007) into their jurisdiction, the accounting profession employed similar strategies to the medical profession; they employed the division of labour to establish a hierarchy in accounting. The role of clerk or bookkeeper was promoted as suitable for both women and working-class men (Walker 2003), whilst the position of accountant was reserved for middle-class men. Gendered characteristics were used to allocate work to male and female clerks; women were allocated tasks which required patience, care and were of a repetitive nature. Men were allocated tasks which involved judgement, initiative and responsibility (Kirkham and Loft 1993; Elson and Pearson 1981).

Leaders of the profession were quick to appreciate the need to establish a hierarchy which differentiated the accountant from the bookkeeper or clerk (see section 3.2). One such leader was Francis W. Pixley. Pixley was a chartered accountant and barrister who served as President of the ICAEW in 1905 and was Treasurer for the Chartered Accountants Benevolent Fund as well as authoring a number of books on the subject of accountancy. He gave lectures to trainee accountants and well as presenting at various dinners held for chartered accountants and other notables. In this way, the knowledge he created at this early stage of the development of the profession disseminated a way of thinking (Foucault 1980b). In the following quotation, Pixley was speaking at the Chartered Accountants' Student Society of London.

The foundation, therefore, of the professional training is a knowledge of book-keeping, but the mastery of this subject leaves the student only on the threshold. A first class book-keeper may not possess the qualifications to enable him to undertake the position of a second-class clerk in a professional Accountant's office, but a perfect knowledge of book-keeping is requisite for the analysis of the books of account in the simplest investigation entrusted to a Chartered Accountant.

(Pixley 1885: 20)

Pixley's lectures strove to convince that the ability to perform bookkeeping was merely the first step on the way to becoming an accountant. As he points out in the next extract, a bookkeeper is responsible for the repetitive almost mechanical process of recording transactions, yet these abilities do not provide him (*sic*) with the skills to perform even the simplest of audits.

A knowledge, however, of book-keeping is not the only qualification an Auditor should possess. It is merely the foundation on which his training is based, as it does not by any means follow that a most accomplished book-keeper, and one able to keep the Accounts of a large banking and mercantile firm, is capable of effectually auditing the books of a small retail business. The duties of a book-keeper are confined to recording the financial transactions, and his skill can go no go higher than performing these operations in a manner which combines the highest accuracy with the simplest method, the least possible labour, and the last possible consumption of time.

(Pixley 1885: 45)

In these passages, Pixley creates a hierarchical structure in accountancy-type skills which places clerks and bookkeepers below accountants. He outlines the skills of a bookkeeper, emphasising their repetitive, mechanistic aspects. In such a way Pixley aligns a position, which requires very little initiative or cognitive skills, with the gendered characteristics of women. At the same time, Pixley was careful not to list the proficiencies of an accountant. As Wilmott (1986) observes this technique mystifies professional activity making the skills associated with an accountant more nebulous and therefore more difficult to replicate.

The professionalization of accounting operated on both a class and gender basis (Kirkham and Loft 1993). The professional accountant was keen to prevent both working-class men and all women from adopting his proficiencies and laying claim to his jurisdiction. The working-class were prevented from becoming accountants by financial barriers such as the payment of premiums

and the lack of a salary during the articulated period. The payment of a premium narrowed the class from which accounting drew its recruits, the articulated clerks 'were rightly treated as a privileged class' (Jones 1995: 167). Class barriers were also erected by the requirement to obtain articles with an accountant who was a member of the Institute. It was unlikely that a middle-class member of the ICAEW would risk his reputation by accepting a working-class articulated clerk. The Victorian middle-class woman's responsibilities for family and home were a significant barrier to her entry to the profession.

War also influenced the division of labour. The First World War saw an increase in the number of women entering the world of work, as there were increased opportunities in the paid labour market. Between 1914 and 1918, an estimated one million women replaced men in employment, resulting in an increase in the proportion of women in total employment from 24% to 37% (National Archives 2015). The War opened up a wider range of occupations to female workers and hastened the collapse of traditional women's employment, particularly domestic service (Bourke 2011). However, Humphries (2002) observes that the involvement of women in paid work during the First World War appears to have had little long-term impact upon their activity rates or the institutional constraints that surrounded them. In fact, War time work institutionalized the concept of women as emergency workers. When women became involved in war work, they were still classified as bearers of specific skills, as Howitt, the author of the ICAEW's history notes;

The contribution of women to the war effort was immense. That they should work in military and auxiliary hospitals and in canteens was taken for granted.

(Howitt 1966: 65)

The employment of women in jobs which reflected their domestic status, such as nursing the sick, making food and so on, was palatable to society. Any steps to adopt a role outside the confines of what was prescribed for a housewife were more difficult to digest.

When the acute labour shortages resulted in the employment of women as accountancy and audit clerks in government departments and banks, they were not accepted on the same basis as the men they were replacing. For example, women were not granted equal pay (Howitt 1966) as their work was regarded as intrinsically inferior to that which men did.

This was particularly true in accounting where from 1914 onwards, women became involved only out of necessity; there was insufficient manpower due to conscription (Kirkham and Loft 1993). A gendered division of labour was invoked as the profession responded to the influx of women by allocating them positions which reflected their roles in the private domain -- that of support. In accounting, women were accepted as support staff initially and auditors only under duress (Middleton 1982: 42). The following extract, referring to the First World War, demonstrates this:

Women were employed at Price Waterhouse as secretaries and for clerical duties within Frederick's Place, though it does not appear that they were sent to the premises of clients on professional work.

(Jones 1995: 114)

From this authorised version of Price Waterhouse's history it is clear that if under exceptional circumstances, women were employed as auditors then they remained out of public view. They performed the audit work in the accounting firms' offices and Price Waterhouse did not allow them to attend clients' premises. Women were therefore not welcomed unreservedly into the workplace, despite the *Accountant* urging all accounting firms to release men between the ages of 19 and 40 into the forces

...undoubtedly a much larger number of accountants' clerks could be released from their present duties if... practitioners and their clients were to overcome a not altogether unnatural prejudice against the employment of women.

(The *Accountant* Vol. LVIII No. 2272, 22 June 1918: 442 cited in Jones 1995: 111).

The *Accountant* echoed the profession's long-standing view on the employment of women. The use of the word 'unnatural' suggests the overthrowing of a natural order of men as auditors or audit clerks. Before World War One, the client was used as an exclusionary device against women as they were depicted as intolerant of female accountants yet due to labour restrictions caused by the War, the client's hand was forced.

The admission of women into accounting during the War was performed in a manner which prevented women from being able to take on a full role. Of particular importance to the employment of women at this time were the dilution and substitution terms included as part of the agreement secured between the government, employers and trade unions in 1915. Dilution meant the

employment of less-skilled workers to fill a skilled worker's job by reducing the complexity of the job by breaking it down into easier processes or by mechanization. Substitution meant the direct replacement of men by women in a skilled job (Summerfield 2002). Even though trade unions were not part of the professions, the dilution of jobs formerly performed by men meant that women could not be viewed as direct substitutes for men. For example, women travelling as part of the audit team were socially unacceptable and were restricted as is demonstrated by this quotation from a female accountant who still suffered restrictions on her employment nine years after the War ended.

Within the firm I was accepted as a woman, but for my first year I wasn't allowed to go out on an audit. It was felt that the clients would never have seen a woman on an audit before and they thought I wouldn't have been received very well. On some of the jobs you had to go away and stay, say down to west Wales, but again I never went away because I was a woman. Of course, the war changed all that, with so many men being called up, clients had to accept women accountants.

(Matthews and Pirie 2001: 75)

Women who wished to work in a professional capacity in an accounting firm in the 1930s realized that they were not conforming to the prescribed domestic role. Their flouting of social convention meant that they had to accept that they would be hidden away from the public eye by performing their work in the office and not at the client's premises. This is demonstrated by the following quotation from the same accountant Kathleen Paterson.

It was more or less a rule that I would work on a client's books in my office....When I was working from the office in Portsmouth the hours were long because I would bring work home. I would work on the train, and then I would often work till 10 'o'clock at night, and take the work back down in the morning. Sometimes, I would work here in Liss at the weekends. Spring and also the January 31st year-end were particularly busy periods. Fortunately, my friend was here to keep house for me.

(Matthews and Pirie 2001: 72)

The above quotation is important for a number of reasons. Firstly, middle-class domesticity requirements were extensive and time-consuming leaving a woman little free time. This was incompatible with the extremely long work hours which Kathleen was required to work as an accountant. Secondly, Kathleen's long hours were only feasible as she had a 'friend' to perform the domestic role. The way that this is framed suggests that Kathleen and her friend were lesbians. Feminist historians such as Jeffreys (2002) have argued that heterosexuality was a construction of sexuality developed to support male power and privilege. Hence, Kathleen's allusion to her female partner as a 'friend' was essential in an era that stigmatized same-sex relationships. However, it was this lack of dependants and hence reduced domestic responsibilities that allowed this untypical lady to fulfil a demanding accountant's role.

Across the country, the positive impact on women's employment opportunities could not be sustained when hostilities ceased. It was argued that female admittance into accountancy would disrupt client networks and affect the moral harmony of the masculinised office (Walker 2011b). Gendered rhetoric portrayed returning service men as heroes and warriors. Women, meanwhile,

were praised for their submissiveness and willingness to subordinate themselves to the returning male soldiers (Kirkham and Loft 1993). Summerfield (2002) argues that returning soldiers were encouraged to re-establish themselves as heads of households and chief wage earners. Women who sought to retain their jobs were depicted as unpatriotic and selfish. Professional accountants strove to counter the demands for female access into the profession by constructing women as being less equipped naturally to cope with the physical and intellectual demands of accounting (Kirkham and Loft 1993): 'there are classes of work which I doubt whether a female could do as well as an inferiorly intellectual man' (Peats BT58/178/file 361 cited Walker 2011b). Between the 1870s and the 1930s, the men were believed to be logical, rational and excellent leaders; men's competencies were held in high esteem. On the other hand, women were regarded as illogical and emotional. Therefore women could only remain in accounting if they accepted a job in a support function.

The return of the troops in 1919 resulted in about two-thirds of those women who had found work during the War being made redundant. Yet a number of accountancy firms, glad of their secretarial competence, retained their services. Price Waterhouse employed a number of women during the twenties, stipulating that they must be single. Some who had married concealed this fact from their employer (by removing their wedding rings in the office) in order to retain their posts.

(Jones 1995: 115)

So despite proving their competence, when sufficient male accountants became available women were demoted once more into a support role. In addition, accounting firms such as Price Waterhouse upheld the marriage bar. This sent

a clear message about the distinct division of labour between permanent, long term male labour and temporary, short term labour supplied by women. Indeed, it has been argued by Humphries (2002), that the First World War strengthened the social and cultural construction of women primarily as wives and mothers despite their wartime activities.

Accounting as a gendered institution: culture and symbols

When Acker (1990) identifies culture and symbols as a cause of gendering in an organization she refers to the presentation of symbols, artefacts, or images that justify or reinforce gender divisions. Accounting uses imagery as a key method of constructing a professional through behaviour patterns, manner of dress and personal grooming (Anderson-Gough *et al*/2001; Coffey 1993; Haynes 2013). This was explored in section 3.4. My data suggests that gendered imagery was employed extensively by accounting during the period from the 1870s to the 1930s especially with regard to the issues of class attributes, physical ability and temporal commitment.

In section 6.2 I discussed the importance of class during this period. As D'Cruze (2002) points out, the maintenance of class status through mores of gentility directly contradicted the entrepreneurial ethos of the capitalist public sphere. Women enacted gentility in the private arena whilst men were keen to display such behaviour in the public sphere. An important consequence of the cultivation of a middle-class image by early accountants was that it resonated with the more established professions of the time, such as medicine and law. These foremost vocations were aware of the importance of an image which generated public confidence. Of course, a key aspect of any description of a

professional was that he was a gentleman and hence male. As I discussed in section 6.2, once established, the professions required their members to receive a grammar school education, a requirement with which the majority of women were unable to comply. Consequently, the barrier which existed in accounting until 1919 to exclude women from the profession was somewhat of a formality.

The exclusion of women helped accounting to align itself with older professions. The fledgling accounting profession emphasised that its status groups, in a Weberian sense (Hughes *et al* 2003), were compatible with that of the middle class gentleman. In order for the accountant to be a gentleman, a hierarchical structure was required to support him. Price Waterhouse realized this and created an environment in its offices which replicated the patriarchal structures found in professional organizations of the day;

With its understated hierarchy based on occupation and class, the officers of Price Waterhouse have been likened to an extended family. Indeed, a respectful, gentlemanly atmosphere pervaded the building. (Jones 1995: 79-80)

An additional facet in the cultivation of the middle-class image was appearance. Price Waterhouse ensured that its staff sustained their professional image by wearing an outfit which reflected their professional status;

Dress was formal in the late nineteenth century. Staff engaged on audits or other visits to clients were expected to wear a top hat and tail coat....while clerks who worked at Gresham Street wore bowler hats, short coats and had paper shields to protect stiffly starched shirt cuffs.

(Jones 1995: 70)

The early accountants conveyed their membership of a superior status group by portraying themselves as middle-class gentlemen, and mimicked their dress. Of course, such a uniform cost money, which in turn signalled the affluence of the accountant and hence was a visual attempt to convey a sense of respectability, success and ability. The requirement of a uniform was both a gendered and classed process because women were unable to wear it and the working class were unable to afford such costly clothing.

A further symbol of the respectability of the profession was the existence of a professional body. According to Macdonald (1989) one way to raise the social standing of an individual was to increase the respectability of the collective. Accountants displayed support for a body to represent them and membership of the Institute increased tenfold from 154 in 1877 to 1,676 in 1890 (Howitt 1966). In order to achieve social and economic rewards, professionals needed to display signs of success and respectability so that their clients would have faith in them. Consequently the Institute proceeded to develop activities and behaviours which emulated the more established professions and the middle class. In 1886 the Chartered Accountants Benevolent Association (Howitt 1966) was established, in 1888 the social side of professional life was enhanced with the Chartered Accountants Dining Club, where membership was limited to 150 to symbolise the exclusivity of the occasion. No lady guests were allowed until 1918, but in the 1920s Ladies' nights were held intermittently (Howitt 1966).

Further symbols which reinforced the gendered culture of the accounting profession also worked to convince the public of the respectability of the

professional accountant. The construction of the Institute Hall was one. It was intended to convey a state of dignity and respectability, of power and potential (McKinstry 1997) and of collective prestigious status (Macdonald 1989).

Chartered Accountants' Hall enhanced the status of the chartered accountant and promoted the belief that accounting was a business with substantial power and worldwide connections, and that 'everything comes under its omnipotence' (The *Architect* 28 July 1893: 501 cited in McKinstry 1997).

Institute Hall was a public demonstration of the resources that the accountants had at their disposal and it enabled members to attend lectures, visit libraries and participate in professional activities in prestigious parts of London. In the manner of other professions of the time (law and medicine), Chartered Accountants' Hall was constructed in an architectural style commonly used in gentlemen's clubs, furnished with fine art and furniture (McKinstry 1997) and this ensured that their gentlemanly connotations remained (McKinstry 1997). Also, the manner in which the building was self-financed indicated the solid financial standing of its members. As the official historian of the ICAEW proclaimed

the actual and visible embodiment of the astonishing growth of a profession, young, but already of commanding power, and capable of practically unlimited extension

(Howitt 1966: 31)

The construction of Chartered Accountants' Hall acted as a symbol which confirmed men's presence and status as the legitimate holders of the position of accountant and the depiction of women as 'other' (Crawford and Pini 2011).

Edwardian Britain was a society in which the values of militarism, imperialism, monarchism, and patriotism were, if not endemic, then certainly widespread, especially among the middle class and aristocracy (Ward 2001). There were also widespread concerns for the enhancement of the population fit to continue the British imperialistic drive. Consequently physical prowess was considered to be very important to the middle-class gentleman. Sport was an area keenly encouraged in the early profession, evidenced through the Institute's support for different clubs and associations. In 1898 the Chartered Accountant's Golfing Society was formed, plus other clubs for football, rugby and hockey emerged (Howitt 1966; Middleton 1982). The emphasis on sport was both a class and gendering process. At the time, sports team activities were particularly associated with private school education in the UK (Baskerville 2006). Sporting activities also reinforced homosociality. Homosociality refers to the same sex organization acting to reproduce gender domination (Anderson-Gough *et al* 2005). Such images and symbols at this level can be closely held and used to marginalise outsiders (Maclean *et al* 2010; Haynes 2013) -- in this case women and working class men. Using Acker's lens to view culture in accounting helps reveal that the description of organizational life in terms of sport, battlefield imagery or brotherhood colours the culture as male (Crawford and Pini 2011).

This notion is also encapsulated in the Freemasons, a fraternal organization which encourages social networking between individuals of a similar social status. Women were not allowed to be members of the Freemasons in this period. The Masons elevated the bonding of male professionals and played a prominent role in the early days of accounting and in 1906 the Chartered Accountant's Lodge was established. The success of the networking element of

this society based on brotherhood is demonstrated by nine presidents of the Institute and three Lord Mayors of London have been among the members of Chartered Accountant's Lodge (Howitt 1966).

The culture of the time sought to indicate the superiority of the British nation in both its imperialistic endeavours as well as in its military struggles. Such culture was embodied in accounting. Other symbols which reinforced the gendering of the profession of accounting were the manner in which the physical attributes of the successful accountant were emphasized. The focus on height, vigorous speech and reference to 'John Bull', a national personification of Great Britain, made these symbols undoubtedly male. The following two extracts refer to a partner in another very large accounting firm, Peat, Marwick, Mitchell & Co.

A Yorkshireman, Whatmore was educated at Oxford University. In speech, physical bearing, and attitude, he typified the image of "John Bull" to both foreigners and fellow Britons. Whatmore joined the firm in London after distinguished service with the British Expeditionary Force in World War I.

(Wise 1982: 20)

This second quotation describes William Ross, a new recruit, meeting Hall, a partner. The imagery used is of a physical challenge, in which the narrator (William Ross) feels the need to meet Hall's large corporeal presence. Both individual's bodily attributes appear to be essential to the description, as if a person of lesser physical stature would be found unacceptable;

Following the steps there materialized a tall gentleman who
advanced...Raising all of my one hundred and forty-seven pounds to a
height of six feet one...

(Wise 1982: 30)

The description implies that the men are about to commence a fight rather than discuss accounting and business. This was atypical of the manner in which accounting was described in the authorised histories of the firm. The work of accountants was depicted in terms synonymous with physical feats of endurance typically demonstrated by men, as for example; 'These Scots were determined, ambitious, dedicated, hardworking and prudent' (Wise 1982: 29). Similarly, accountants required 'integrity and courage' (Cooper Brothers & Co. 1954: Foreword v) or 'indomitable courage' (Middleton 1982: 61) and finally 'moral courage to stick to opinions without fear of the consequences' (Cooper Brothers & Co. 1954: V Foreword). Emphasis was placed on the arduous nature of accounting due to the rigours of the work and the attitude of the partners 'not only due to the demands of the work but also to endure the treatment of the partners' (Cooper Brothers & Co 1954: 25). Coopers were not easy taskmasters and there existed a substantial gulf between the staff and the partners; 'staff were material to be used', but this approach

had the merit...of setting a high standard and those members of the staff
who survived this treatment were men of strong character and ability
(Cooper Brothers & Co.1954: 25).

During this period accounting firms were run along the lines of a battalion with the partners acting as officers and the accounting staff as the troops. This was

not only a legacy of the War, but its cultural significance was that women were excluded from the army and therefore reinforced the male nature of the firm. In the following extract, work at the office resonates with the parade ground.

...his iron-fisted treatment of people, especially of the temporary help....Almost as in a military inspection, Hall and Marwick would walk up and down a line of potential workers. Marwick would occasionally stop and suggest that one man get a haircut, another a clean shirt, that another drop out, while Hall kept track of those immediately approved and sent them on to a particular office or individual

(Wise 1982: 34)

Nothing evokes more vividly the dominant cultural image of a man than imagery associated with heroic practices such as the military or emergency services. The use of such imagery invokes the demonstration of attributes which aim to prove their worth as workers and as men (Ely and Meyerson 2010).

From its very early days, accounting was depicted as a time-heavy arduous job. The middle class of the 19th and 20th centuries tended to be Non-Conformist (Baptists, Methodists, Presbyterians and Quakers) and emphasised the importance of hard work and individual effort. The concept of respectability required a 'strong work ethic, adherence to contemporary standards of morality' (Edwards and Walker 2010: 5). Consequently, the working hours of accounting staff were long; 'from nine in the morning until six in the evening during the week and from nine until two in the afternoon on Saturday' (Cooper Brothers & Co. 1954: 25). Individual accountants demonstrated dedication through long hours and used it as a symbol of their productivity. This requirement appears at

first to be gender-neutral, given that the work-hour norm could be applied to men and women equally. However, the conditions that enabled men and women to meet this standard differ widely. In such a way, the culture of the profession was constructed to be appropriate for men and inappropriate for women as women were responsible for the home and domestic needs and therefore were unable to commit to long hours even if they were allowed access.

The level of commitment required was illustrated by the retired senior partner of Coopers, S. John Pears, who started working for the business in 1919.'Later, I worked, lived and slept Coopers: I had almost no life but Coopers' (Accountancy 1972: 18).

Further feats of work endurance are remarked upon by Pears.

Henry and I headed a team that worked all night on a rescue operation.... We completed consolidated accounts (this had not been done before) for 34 companies, working day and night throughout Easter, only breaking off once a day to play squash to keep ourselves awake. (Accountancy 1972: 18)

There appeared to be a certain amount of delight at the extent of the long hours which could not be totally productive as the ability to perform complicated consolidation adjustments would require mental agility not extreme fatigue. However, the feats of endurance acted as a bonding technique for the audit team, excluding those who were unable (financially and socially) to have domestic responsibilities performed by others. It also acted as a method of

conveying to the client what a difficult job accounting was. The following quotation is extracted from the history of Peat, Marwick, Mitchell & Co.

Another shortcoming that had developed in the field was an extraordinary amount of overtime work expected of employees. So much of the business was crammed into the year-end period, for example, that it was fairly commonplace for the professional staff to add another twenty hours or more to their average work week.

(Wise 1982: 45)

To add to the representation of accounting being only suitable for those who were prepared to sacrifice their free time, accounting required its members to demonstrate their commitment by being prepared to travel wherever their clients required, as the historian of the Peat, Marwick, Mitchell & Co. chronicle reveals

The amount of travel staff men did was horrendous. An accountant might spend two to three months of each year away from home. It was a factor that discouraged young men from entering the profession.

(Wise 1982: 45)

Not only were characteristics of fortitude required, but another trial to deter individuals from entering accounting was the threat of danger;

Whether it meant travelling long distances or working in dangerous, uncomfortable situations at ungodly hours

(Wise 1982: 29)

Substantial emphasis was given to the fact that 'Professional knowledge is gained by dint of a lengthy and heroic individual effort' (Davies 1996: 670). 'Our

young men must not imagine that this is a nice easy profession, learnt without much trouble' (Middleton 1982: 2). The effect of the emphasis on total commitment to the accounting business was that it demanded a worker who had no family commitments or who had someone to take responsibility for those family commitments, such as a wife. In fact, the presence of a domesticated wife was a badge of social status during this period. For the middle class, the pursuit of social status involved the private domain as public claims of male authority and respectability relied upon the individual's standing as the head of a household. Hence successful Victorian accountants created public displays of economic capital augmented by the presence of a domesticated wife and domestic labour (Edwards and Walker 2010). Edwin Waterhouse was atypical of the wealthy professional figure in the City and

In common with his peers sought a country residence to which he could retreat at weekends and during the summer
(Jones 1988: 35)

Waterhouse's country home was a symbol of his success and therefore his professional ability.

Accounting as a gendered institution: interactions

Acker (1990) explains that when individuals interact, different styles of communication and negotiation are used according to whether the individual is male or female. My search for evidence of gendered interactions in accounting generated limited data for male/female interactions. This is due to the restricted collaboration between the sexes which occurred during this time. Despite the use of female employment to provide cover for male audit clerks absent due to

the First World War and the removal of entry barriers to the profession in 1919, for the majority of the period from the 1870s to the 1930s accounting was almost exclusively male. So I explore whether and how the interactions which occurred *between men* in the emergent accounting profession entrenched gendered interactions which flourished once women entered accountancy in larger numbers. Gendered interactions function on the basis of tacit knowledge created through networks; both business and social (Fox 1991; Husu 2001). The early accounting profession relied on the creation of alliances, personal contacts and supportive connection to support its growth.

Kinship networks were significant in this period. As the biographer of Price Waterhouse explains; 'In the nineteenth century it was common for fathers to introduce close relatives to partnerships' (Jones 1995: 85). Hence Nicholas Waterhouse qualified as an accountant in 1903 and became a partner in 1906, which was a very speedy ascent of the hierarchical ladder. During this period, a family's social class influenced its commercial status and underpinned the networks; nepotism and personal recommendations affected all areas.

Nepotism was justified on the basis that if a client saw the Waterhouse name on the list of partners it would suggest the continuity of those characteristics which had helped to establish the firm's reputation. At a time when accounting standards were rudimentary and uniformity in the presentation of accounting records was yet to be achieved, each accounting firm was desperate to find a manner of signalling its superiority to the business community: 'any outward and tangible sign of respectability was of great comfort to the clients' (Jones 1995: 85-86). A strong belief that it was a good family name which would ensure the success of the accounting firm led to successive generations of men from the

same family assuming partnership roles in the firms (Watts 2008). Coopers was no exception to this practice and in fact had a particularly strong family influence with staunch ties of blood: nine members of the original founders' family later became partners (Cooper Brothers & Co.1954: 2);

..all seven sons of Emanuel Cooper took some part in the business; the three other brothers helped in the evenings in the early years when there was a pressure of business....

(Cooper Brothers & Co.1954: 1)

This was also the situation in Price Waterhouse;

Waterhouse represented a second generation of accountants drawn from a better-educated and more socially privileged group than the founding fathers.

(Jones 1995: 42)

In fact, family connections were of equal importance with the individual's ability to perform the technical side of the job. Whilst compiling a guide to the historical records of the ICAEW, Habgood acknowledges the influence of birth over ability in affecting the future success of the individual:

As in other professions wealth and influence are as important in shaping the opportunities and interests of children as the ability with which they are endowed

(Habgood 1994: Introduction)

Religion was of key significance in everyday Victorian life and in tandem with family connections supported the establishment of networks. The Non-

Conformist religions emphasized above all the need for a sober and orderly lifestyle. This approach encouraged self-improvement of the working classes, inculcating the habits of hard work and sobriety. On the one hand, as Evans (2011) argues self-improvement could be viewed as the pre-requisite that capitalism needed of the new industrial workforce. On the other hand, however, self-improvement could be viewed as a spur to democratic reform in the political world, encouraging reading and education and engendering a sense of self-respect among workers. Both Edwin Waterhouse and the Cooper family were resolute Quakers;

...First, a pronounced Quaker influence....a strong family influence...The partners have always believed that the staunch ties of blood are valuable in carrying on a partnership business in which a common purpose is fundamental and the interests of the individual must be subordinated to the common good of the firm. Three sons and two grandsons of the original Cooper brothers and three sons and one nephew of the subsequent partners have become partners in the firm.

(Cooper Brothers & Co. 1954: 2)

Quaker religion not only advocated hard work and strict discipline (Rowntree Society 2014) but also provided additional networking connections for the aspiring accountant. The quotation above demonstrates the importance of both religion and family to the development of an accounting firm which later merged to become PwC.

The accounting profession found that using networking and nepotism they were able to draw the same class of people into the profession. The advantage of

recruitment from the middle classes was that it encouraged the admission of those with financial, social and cultural capital via apprenticeship, the operation of membership fees, gentlemanly attributes and the development of a client network (Fleischman 2013; Middleton 1982; Kitchen and Parker 1980). This practice continued throughout the whole period.

Until 1939 jobs at Price Waterhouse were not advertised. Staff were engaged on the basis of a personal introduction
(Jones 1995: 226)

A self-recruiting elite ensured the continued recruitment of middle-class males, as Price Waterhouse offered training articles to individuals only in their social circle. All applicants for membership of the Institute needed to be accompanied by a recommendation signed by three Fellows possessing professional as well as personal knowledge of the candidate (Howitt 1966). This requirement acted as a social filter ensuring the homogeneity of the burgeoning profession and is consistent with the concept of people only accepting as associates those who are of a similar social order, rejecting those who are placed below them (Hughes *et al* 2003). In this period, women were unable to develop social capital which could be used to their benefit simply because of their gender.

Gendered interactions also involved the development of business networks through a process of alliances with other professions espousing the same morals. Accounting's relationship with the legal profession satisfied this condition as they shared the same values which supported a gendered culture. The Institute developed an apprenticeship system similar to that of the solicitors. Copying the training programmes of solicitors was natural given the

close links with the professions which were encouraged by the leaders of the emerging accounting profession such as Pixley (Pixley 1885). It was even suggested that accountants could represent solicitors on matters of business in the same manner that barristers represented solicitors from a legal perspective and so likened the relationship of accountants and solicitors to barristers and solicitors (Kitchen and Parker 1980; Pixley 1885). This adoption of training programmes and the nurturing of links aimed to bracket solicitors and accountants together in the same category so that the cultural significance of the legal profession rubbed off onto accounting. Not only was the alignment with the legal profession a strategic one, it was a practical one as whilst introductions to clients came from family connections and private friends, they primarily came from solicitors (Pixley 1885). This affiliation with the legal profession was reinforced when Pixley stated in an 1897 lecture that since the date of the Charter, articled clerks came from the

...same class as do those who are now at Woolwich, Sandhurst and the Inns of Court. They have been educated at the same class of schools (Kitchen and Parker 1980: 26)

This quotation reveals Pixley's awareness of the importance of the status groups and reflected the significance of the military as an indicator of class and gender. The Royal Military Academy Woolwich trained gentlemen cadets for commissions in the Royal Artillery and Royal Engineers whilst the Royal Military College Sandhurst trained gentlemen cadets for the Infantry and Cavalry Arms. The majority of army officers would have passed through their doors. Accountants relied on such connections to develop business opportunities.

It frequently happens that instructions are received from family connections and private friends....by far the greater number of the matters transacted in a Chartered Accountant's chambers are introduced by Solicitors.

(Pixley 1885: 3)

The gendered element of the requirement to emulate and work closely with the legal profession is of course, that women were not allowed to become solicitors either.

Accounting as a gendered institution: individual identity

The fourth set of processes which Acker (1990) cites as a source of gendering in organizations concerns the identity of women and men. Gendered identity emerges when individuals comply with socially prescribed versions of how men and women should behave. During the 1870s to the 1930s, the persona created for a woman was one whose feminine virtues could be located in a domestic and familial setting. Gendered identity implied that a man worked outside of the home, whilst a woman was a wife and then a mother inside the home. As the decades passed and more women entered the world of work, their work identity was framed in terms of a less temporal commitment compared to men, a mere holding stage before they took up the role of housewife.

I begin by using the Waterhouse family to demonstrate the manner in which individual identity construction pivoted on gender. The following extract is taken from the autobiography of Edwin Waterhouse and exemplifies this point. Edwin Waterhouse had seven children and their lifestyle differed significantly according to whether they were born male or female. In his memoirs, Edwin

described the manner in which his daughters, Ellen and Valentine, spent a typical week in 1903;

Their lives at home were fully occupied. Every Monday they went to London for the night, spending the evening at a club for factory and working girls at Lambeth, in which Mrs Bennett took a great interest-and then a day or two more were devoted to violin, singing and drawing lessons.

(Jones 1988; 173)

Domesticity differed according to class, which had implications for female education (McDermid 2002). Middle-class women were ladies, for whom waged work was demeaning, indeed a slur on middle-class manhood. Therefore Ellen and Valentine were highly educated for women of the time and the only manner in which they could engage in 'work' was through helping the moral and spiritual health of the working class. Their engagement in such philanthropic work was justified in terms of female caring qualities, which had been developed in the home and their duty to help the poor. It was thought that women, such as Ellen and Valentine, had a special mission to work towards a moral transformation and regeneration of society.

The Waterhouse family and society generally had a different set of expectations for the path that Edwin's male children would follow. Edwin's son, Nicholas, joined the family firm in 1903 and became a partner in Price Waterhouse & Co. three years later when his father retired. He worked with the firm until 1961 (Howitt 1966). Nicholas' business life was a continuation of the high status one his father had enjoyed. In fact, his father's retirement created several new

opportunities for Nicholas simply on the basis of being his son, as the following extract from Edwin Waterhouse's memoir demonstrates.

I gave up the presidency of the Chartered Accountants' Benevolent Association on the 29 June (1915), and my seat on the Council of the Institute in July (1915) and more recently (January 1916) I have resigned my office as the auditor to the Dean and Chapter of Westminster Abbey...I am glad to say that Nicholas was kindly chose to fill the vacancy on the Council and follow me in the audit and Choir Stall at Westminster.

(Jones 1988: 207)

Clear, defined identities emerged for upper and middle-class men and women during this period of history. The qualities demanded of a professional accountant were characterized as being in conflict to the construction of a woman during the period.

Individual identity based on gender predetermined the opportunities and education that people received. Women were not offered the opportunity to receive a higher education. Some feared that the inclusion of women at university would result in a disruptive influence; some doctors, according to McDermid (2002) believed that female students' health would suffer from serious study. But the biggest opposition come from parents who feared that their daughters would start to refute the belief that a girls' proper university was her home. Women found it virtually impossible to oppose such medical and religious arguments against their receiving a higher education in the late nineteenth century. A lack of a higher education acted as another barrier for

women into accountancy as even though it was rare to find a university educated accountant in the first generation of accountants, the second generation of accountants were more highly educated (Jones 1995).

Even as the twentieth century unfurled, if out of economic necessity or self-development women entered the world of work then they were still discouraged from setting their sights on the position of an accountant. Victorian women were held to be emotionally and intellectually unsuitable for such work (Kirkham and Loft 1993) due to their illogical, sentimental and impulsive nature (Jones 1995). Hudson (2002) argues that this was based upon scientific and medical theories which suggested that women were mentally unstable and prone to insanity, especially at times of menstruation and menopause, and that their mental evolution had been arrested to conserve their energies for childbirth and childrearing. However, there was considered to be a place for women.

for although many women might make excellent bookkeepers, there is much in accountancy proper, that is, we think, altogether unsuitable for them

(The *Accountant* Vol. XLVII No. 1971 14 Sep 1912 cited in Jones 1995: 341)

Accounting's journal, the *Accountant* was keen to mark out a hierarchical position for women which placed them below those of men. In this way women in the work place would be preserving the patriarchal structure of the home.

Once male conscription began to affect commerce, established accounting firms, such as Coopers, were resigned to accepting women in the firm to assist in the clerical side of audit work. Whilst female identity had precluded their

involvement pre-war time, during hostilities women were allowed to perform male jobs until the rightful owners returned from War. This was in keeping with women's identity which was constructed as supportive;

When the war was over, women were retained as shorthand writers, typists and telephonists, but the remainder were gradually replaced by men returning from the Forces.

(Cooper Brothers & Co. 1954 1954: 27)

But when hostilities ceased and recession affected the British economy during the inter-war period, the concessions which allowed women to perform male jobs during the War were removed. Women were constructed as being wives and mothers first. Combined with restrictions such as the marriage bar, women's place was firmly emphasized as being at home (Kirkham and Loft 1993).

Accounting as a gendered institution: organizational logic

The fifth process that Acker (1990) identifies as responsible for creating gendering in organizations is that of organizational logic, which refers to the implicit rules and underlying assumptions about what organizations should be. Organizational logic embeds gender discourse into organizations resulting in gender inequality which is rendered invisible by naturalising the policies and principles as standard business practice (Foucault 1979; Williams *et al* 2012). From the 1870s to the 1930s accounting firms tended to be small, family run businesses restricted by statute in the number of partners allowed.

Consequently, formal organizational policies and procedures were not as explicit as in modern day organizations. Acker's principle of a gendered subtext

can be interpreted in this situation as a method of running an organization in a manner which reflects a male way of life.

I organize my data according to the following aspects; social capital; the payment of premiums, and; an unpredictable work-load. I begin by considering the manner in which Edwin Waterhouse used his country home, Feldmore, as a key feature of his practice development to illustrate the concept of organizational logic. I link this to Edwin's role in the development of Chartered Accountants' Hall and assess how his ability to perform this role was linked to an organizational logic which was gendered male. The construction and completion of the Institute's new headquarters required a first-class publicist with impeccable contacts and networks. It was testament to Edwin's ability to meet these requirements that when the Institute inaugurated its new building, the members considered it a prudent move to elect Edwin Waterhouse as vice-president of the ICAEW. Waterhouse used Feldmore to host existing and future clients. He used his extensive school and family connections and country house to invite high status individuals ready to 'bring our profession a little before the public' (Jones 1988: 139). Such networking could only be performed by a man at that point in time as no woman could be involved in the public arena to such an extent.

The role of Edwin Waterhouse's wife was to assist him in the hosting process but when such invitations were reciprocated, only men were invited.

In 1894, the young Duke of Sutherland as a member of the L. and N.W.

Railway board had included the auditors in an invitation to his colleagues

to spend a night at Trentham. It was a gentleman's party, but we were introduced to the Duchess.

(Jones 1988: 148)

This extract illustrates how the words 'auditors' and 'gentleman' were used synonymously. There was no question that auditors could be female. The only manner in which women would be invited was as the spouse of one of the auditors. Therefore women were effectively excluded from the organizational logic which was based upon male needs and lifestyles.

Another way in which organizational logic was performed in a gendered manner was through the payment of premiums for articles. Until the end of the Second World War (Cooper Bros. & Co. 1954), most trainee accountants did not receive a salary for their work but instead had to pay a premium to serve their apprenticeship in an accounting office (Jones 1995);

it was the custom of the firm to charge a premium of five hundred guineas and three hundred guineas for clerks who were to be articled for five years and three years respectively

(Cooper Brothers & Co 1954: 27)

So not only did premiums represent a large sum of money but more significantly the lack of salary for between three and five years required the trainee accountant to be supported financially by family. The payback period on such a financial investment was a long one. The extended duration of the article period and the amount of money involved ensured that it was not practicable for women's families to pay. By the time the articles were finished women would no longer be involved in the work place as once they married they were forced to

leave employment. Therefore there was no economic rationale to pay for premiums as they would not recoup the outlay.

Accounting during this period invoked the gendered logic principle by structuring the work day and unpredictability of work load to suit an individual who had no external commitments; a male accountant.

In those days the office hours were from 9 a.m. to 6 p.m. on Monday to Friday, and from 9 a.m. to 2 p.m. on Saturday. On Mondays to Fridays half an hour was given for what was then called "dinner", but not on Saturdays, involving a working week of 47 ½ hours.

(Cooper Brothers & Co. 1954: 25-26)

Of course women with their domestic responsibilities were unable to meet the requirement for these long hours even if their presence had been socially acceptable in the work place. The profession always insisted on the requirement for long hours and this demand was not relaxed even whilst First World War raged. In fact, during the War, one Coopers' partner juggled two full-time jobs, working in practice and in a government department (Accountancy 1972). This was not unusual as this extract from Price Waterhouse records demonstrates;

...we were doing a 12 hour day including all day on Saturdays. Sunday 1st December was a 22 hour day and all-night work was needed in order that I might present my findings to G.F.G. on Monday 2nd I remember that at midnight on December 1st I had to tell one of the team to go home as he was literally asleep on his feet.

(Jones 1995: 144)

In order to be considered eligible to meet the job requirements, an accountant was required to be able to deal with such lengthy and fluctuating work-loads. Such a requirement gendered the organizational logic of the accounting firms as male.

6.4: Summary

In summary, the documents indicate that the accounting firms which flourished during the early years of the profession and beyond were imbued with a masculine tenor. The processes which Acker (1990) argues are responsible for gendering an organization were evidently at work during the emergent phase of accounting.

Using the data I analysed in this chapter, I construct the profile of an Ideal Worker who best matched the requirements of the accounting firms operating at this time. The Ideal Worker was one who conformed to the gendered division of labour; someone accepted in a public arena and unfettered by domestic work responsibilities. Therefore the Ideal Worker was able to engage in the abstract professional work of men rather than the supportive, routine work of women; definitely not a clerk nor a book-keeper. Consequently, the ability to work in the public space which was predominantly the reserve of men resulted in an enhanced business profile for both the individual and the accounting firm.

The culture of the firms required an Ideal Worker who was prepared to work as many hours as the job dictated, whenever and wherever the accounting partnership specified. Such a gendered requirement was a product of the profession developing when women were either structurally barred or socially excluded from becoming members. Accordingly the images and symbols used

were associated with physical attributes, military connections and sporting associations. The Ideal Worker developed an informal network of contacts specifically relying on personal connections and nepotism to enhance social capital.

During this period, the Ideal Worker was free from the duty to tend the spiritual and moral needs of the family allowing them to engage in commercial activities external to the home. Such freedom was possible due to the construct of women as the bearer of such domestic responsibilities.

The organizational logic and rhythm of work was determined by the Ideal Worker as they remained in the workplace for the long term making the payback on investment in education and professional training economically viable. Consequently working hours were unpredictable, arduous and when necessary required the Ideal Worker to use his family home to nurture business contacts.

In chapter 7 I consider whether gendering practices in accounting changed in the next period, between the 1940s and 1970s.

Chapter 7: Gendering the accountant (1940s-1970s)

7.1: Introduction

This is the second of three empirical chapters, each addressing one of the three time periods mapped out in chapter 2. This chapter explores the period from the 1940s to the 1970s. In it I isolate the structural processes which contributed to the manner in which women found it more difficult than men to gain access and progress in the profession. Using the concept of the Ideal Worker in a gendered organization (Acker 1990; Williams 1998) as a lens, I analyse the data derived from the sources listed in table 5.2. This chapter pays special attention to the accounting firms which merged over time to create Price Waterhouse Coopers (PwC), the largest of the Big 4 accounting firms in the UK and my former employer.

The sociology of professions (Witz 1990; Abbott 1988) acknowledges the impact of political and economic factors on the professionalization project. This stance is supported by the Institute of Chartered Accountants in England and Wales (ICAEW), which introduces its authorised history (Howitt 1966) with a statement that the accounting profession has always been fully aware that it needs to make its services consistent with the objectives, aspirations and values of the society of which it is a part. Abbott argues (1988) that accounting's success is dependent upon its rapid response to changes in contemporary cultural values. Therefore, this thesis requires a consideration of socio-political events to allow the data on the accounting firms to be placed into context. In section 7.2, I discuss the main developments and characteristics of the period

to contextualise the profession at this time. I use this discussion to guide my analysis of the data.

In section 7.3, using thematic discourse analysis, I present the data derived from documents. I use Acker's five processes as a lens to focus on how practices and behaviours developed so as to exclude or impede women from the profession. I organize the data obtained according to the following themes: the social construction of gender; the hierarchical divisions of labour; the impact of World War Two; the importance of class; the contribution of physical attributes; the temporal commitment of accounting; and; the significance of social capital. As was the case in chapter 6, I find that the data provides clear evidence of the gendered division of labour process supported by a gendered culture in the organizations. Both processes are held to be most responsible during this period for gendering in accounting.

Finally, in section 7.4 I summarise by arguing the relevance of Acker's (1990) work to this period. My analysis reveals, as with previous researchers (Williams *et al* 2012; Dye and Mills 2012) that gender disparities can persist and adapt in different economies and at different points in time, even though work organizations have changed. Consequently the gendered attributes of a successful accounting practitioner were established early on and modified versions of the original characteristics continue to be held as key in the modern firm. This notion not lost on one of the official biographers of Price Waterhouse:

During the first phase, many of Price Waterhouse's enduring and distinctive characteristics were established
(Allen and McDermott 1993: Preface)

7.2: Socio-economic conditions of the 1940s - 1970s

In section 6.2, I outlined the manner in which the First World War enabled women to combine both housework and paid work. This was a novel state of affairs for middle-class women who had previously been confined to the private space by the constraints of domesticity. Whilst working-class women were more acquainted with paid employment, World War One had involved them in occupations which had previously been claimed by men. However, such advances were only temporary and the end of the hostilities saw the return of gendered discourses forcing middle-class women back into the home whilst working-class women were ejected from the jobs they had acted as caretakers for. The interwar period in Britain was one of unrest caused not only by the depressed state of the economy but also by women's discontent. During the Great War, a great number of women had developed new expertise from working in jobs usually considered to be the preserve of men but the onset of peace required them to abandon these skills and to prioritise the rebuilding and nurturing of the nation's population through work in the home.

The period between the start of the 1940s and the end of the 1970s is characterised by a number of strong narratives. Firstly, the impact of the Second World War was, like the First, significant for women in both employment and cultural terms; secondly the social construction of gender continued to constrain behaviour and work opportunities; thirdly the broadening of the national education programme and finally whilst the suffrage movement had achieved its stated aims in 1928 it continued to channel its energies into different political areas.

I begin with women's position during the Second World War. With memories still fresh of the significant contribution that women made during the First World War, it would be reasonable to assume that the British government would be quick to recall women when War broke out again. However this was far from the case (Briar 1997). The government attempted to limit the recruitment of women into men's jobs on the basis that machinery had increased in size since the First World War and was therefore beyond women's capabilities. The evacuation of over one million women and children out of inner cities during the first week of the War, effectively removing both them and the women in whose houses they were evacuated from the workforce, evidences this (Briar 1997). However, by late 1941, the demands of War on male workers led the British government to change its mind about the use of women and their recruitment into jobs usually performed by men began in earnest.

When women were eventually employed to cover the work of men engaged in the Armed forces, their status was not the same as the original male holders of the jobs. Female employees were engaged on a temporary basis with a different working pattern to enable wives and mothers to manage the combination of paid and unpaid domestic work. Although women had gained access to a wide range of occupations from which they had been formerly excluded, the hierarchical gendered division of labour remained; men were the supervisors and women remained at a subordinate level (Briar 1997). In the First World War women employed in clerical work were unable to claim equal pay since their work was defined as intrinsically inferior to that which men did. The story of women's pay in the Second World War is similar. Employers used the clause of the agreements referring to 'additional supervision or assistance'

to claim that women could not do equal work to men (Briar 1997: 82). If employers could claim that the work they gave to women in wartime was frequently performed by women in the industry they could deny women the men's rate, even if they had in fact replaced men (Briar 1997). Also, even before the War came to an official end, the training of women in the majority of men's trades ceased. By 1944 females were being encouraged back into lower paid jobs traditionally regarded as women's jobs or into unpaid domestic work at home (Briar 1997). At the end of each War, women were reminded forcibly that they were employed in men's work on a temporary basis and returning soldiers were encouraged to re-establish themselves as heads of households and chief wage earners (Summerfield 2002).

The economic aftermath of the Second World War was very different from that of the First World War and demobilisation was not as abrupt for women in 1945-46 as it was in 1918-1919. The new Labour government had launched an export drive to try to correct the balance of payments and maintained controls such as rationing. It was a period in which there was a lot of work to be done as the framework of the Welfare State was being established which involved the reform of the health and educational services – much of it in office work.

Women were in demand as nurses, teachers and clerical workers and the marriage bar that had operated in the 1920s and 1930s was formally dropped from these occupations (Summerfield 2002). However, the policy of prioritizing the placement of young single women who it was assumed would marry and leave the workplace, rather than older married women into men's jobs helped to maintain the position of all women as a transient workforce.

Despite the apparently huge advances made by women into the world of work during the Second World War, post-war discourse still emphasized the need for women to resume their place in the home and this is the second key theme of this period. Public campaigns to force women back into trades such as domestic service, laundry work and dress-making were mounted. The birth-rate had fallen steadily during the interwar years and reached a low point in 1940. It was anticipated that this would result in a decline in national prosperity and adversely affect defence capabilities in the second half of the twentieth century. As a consequence, during the 1940s and 1950s, expert advice stressed the importance of a mother's attention on the development of babies and young children (D'Cruze 2002). Although the belief that the physical health of children and the future of the race depended on devoted mothering went back to the First World War, the emergent discipline of psychology added credibility and authority to the advice. In the 1940s as in the 1910s it was argued that a mother's place was in the home where she should look after her own children. Motherhood, supported by the institution of marriage, was framed in terms of national need (Summerfield 2002). Consequently, there was an unprecedented rise in the marriage rate with cohorts born in the 1930s and 1940s being the most married generation in modern Europe and this trend continued until 1972 (Therborn 2004).

Women's primary responsibility for domestic and caring duties was reflected in social change. For example, nurseries set up during the War were shut down and women were encouraged to see their primary responsibilities as home makers, even if they had paid employment. More fundamental illustrations included progressive measures such as the Beveridge Report which, as

Crompton and Sanderson (1990) argue, was by no means intent on achieving equality. Beveridge himself believed that welfare reform would encourage 'motherhood', thereby increasing the size of Britain's population, which had been devastated by war. The Beveridge Report enshrined an ideology of family which was based on the male breadwinner model (Crompton and Sanderson 1990). Beveridge structured rights and entitlements accrued through paid employment and as women were engaged in unpaid duties in the home they were not entitled to these. Beveridge assumed that the full time employee was male and had a wife who did not engage in paid work outside the home; this ensured the breadwinner was free to seek out and keep fulltime work (O'Brien 2010). The practice of the government privileging traditional marital arrangements continued throughout most of the 20th century. Tax regimes were used to reinforce the social dominance of the married family unit in preference to alternatives, such as same-sex relationships or common law marriage (Boden *et al* 1995).

The marriage bar, (section 3.2 and section 6.2) reflected commonly held views about the employment of married women. As a 1947 government inquiry reported; 'To us, married women have been, to quote the Treasury – "a perfect nuisance" '(History of Government 2015). The marriage bar admitted unmarried women into, but excluded married women from, the professional and white collar workforce, giving concrete effect to maternalistic ideology in the lives of many middle-class and lower middle class women (D'Cruze 2002). Whilst concerns about motherhood during the Second World War were related to the falling numbers of babies, in 1947 the highest birth rate ever was recorded; 20.7 births per thousand of the population (Summerfield 2002). Whether this was

due to the success of campaigns proclaiming the joys of motherhood or to couples reunited after War is difficult to judge. However, the number of children did not increase to the desired minimum of four per family after the Second World War but settled down to two children, born close together.

Women's primary responsibility for the home affected the types of jobs they were considered suitable for. The vocational training given to young women at the end of the Second World War was typically shorter and provided access to a different and narrower range of lower paid occupations such as hairdressing, dressmaking and shorthand typing (Briar 1997). This situation continued until the 1970s, with a high proportion of young women moving directly into clerical work after leaving school, whilst 80% of the higher paid jobs which offered further training opportunities on day release schemes were occupied by male school leavers (Briar 1997). In 1975 the Department of Employment predicted that up to 25% of female graduates might have to accept non-graduate employment compared with only 5-10% of male graduates (Mackie and Pattullo 1977).

In the fifties and sixties the concept of 'dual careers', of being 'equal but different', was promoted, particularly amongst the middle-classes (Arnot 2002). Married women were encouraged into textiles, nursing, domestic service and teaching but such calls for married women were made on the clear understanding that it was a temporary requirement even as late as 1968 when a long series of recruitment drives described married women as a 'major reserve' (Briar 1997: 94). By contrast, women's responsibility for domestic work and childcare was regarded as central and permanent. Hakim (1979) highlights that the greatest change to women's work force employment during the 20th century

was in the work rates of married women. This is supported by Beechey (1992) who found that in 1901 only 10% of married women were economically active, but by 1971 50% of married women were.

However, the manner in which women engaged with paid employment was different to men. Women achieved the balance of contributing to the household disposable income whilst simultaneously accommodating familial and domestic needs by making use of part-time employment. By 1958, the proportion of women workers who were part time had risen to 16% (Beechey 1992) with over one million part-time jobs created in the 1970s alone. Marriage no longer became the critical determinant of women's participation in the labour market. Whereas in the immediate post-war years women were most likely to stop working when they got married, that changed to children being the main cause in interrupting female employment participation. Part time work was performed overwhelmingly by women and in 1984 the Labour Force Survey showed that 88% of all part-time employees were women (Beechey 1992).

Part-time working had a negative effect on women's pay and is one reason why women's hourly earnings were on average 63.1% of men's in 1970; by 1979 this had increased to 73%. It plateaued at around this figure in the 1980s (Beechey 1992). A gendered division of the labour market continued, with women concentrated in certain industries, a situation which prevailed throughout this period despite the Equal Pay and the Sex Discrimination Act. Hakim (1981), who looked at the extent to which the patterns of occupational segregation changed in the 1970s, demonstrates the broad sex structure of occupations remained constant over this period. One quarter of all jobs were typically female and three-quarters were typically male. Whilst the increased

numbers of women in the workplace was hailed as a forward step in terms of equality, the wage gap was exacerbated by their part-time status, vertical segregation and the increased number of working women led to claims of a raised public patriarchy; subordinated in the public area through lower status and less pay than men (Walby 1997; Lown 1983).

A third key area of interest in this period is the education of women. As I discussed in section 6.2, up until the first decade of the twentieth century the majority of middle-class girls in Britain were educated in the home and inculcated in the domestic ideal. During the 1940s, the education system in Britain was reformed by the 1944 Education Act. This created the opportunity for both middle and working class girls to receive an extended education as it ensured that all children, to the age of 15, were given free secondary education. Despite the apparently universal extension of the education system, its practical application differed according to gender (McDermid 2002). The aftermath of the Second World War had brought growing anxieties about the stability of the family; in particular, there were worries about the social behaviour of young people and the changing role of women. Therefore McDermid (2002) asserts that the reformed education system was used as a form of control over women, essentially emphasising that domestic obligations were the province of women and reaffirming the traditional gender roles to improve social cohesion (McDermid 2002).

Skelton (1993) provides evidence for this by highlighting the manner in which the gender balance of schoolchildren entering grammar schools was managed by the educational authorities. When it was realized that girls performed better than boys in the 11plus examination, the educational authorities perceived

this to be a problem and weighted girls' performance differentially from those of boys so that the girls received fewer places than their results should have merited (Foucault 1980b). This solution reflected the continuing assumption that girls should have an education in domesticity as their future was motherhood (McDermid 2002). Historically, state educational policy had been that the education of girls should differ from that of boys. The basis of this was that education was designed to prepare people for adult life. Therefore, even after the 1944 Education Act the importance of relating girls' schooling to their future roles as mothers was emphasized and supported by educational and by social policies (Arnot 1992). Throughout this period class intersected with gender in educational policy. An example of this is the Crowther Report (1959) which stressed that middle-class girls would be interested in combining a career with motherhood, but assumed that working class girls were still to be educated largely for their domestic role, even if they were more likely to be found in employment in adult life (Arnot 1992).

The final theme for this period is the involvement of women in the political arena. Despite the optimism generated by the achievement of equal franchise in 1928, the women's movement seemed to be in decline (Bourke 2011). Many women continued to pursue their political interests in more general reform campaigns or in the mainstream political parties rather than through feminist groups (Holton 2002). Conventional political activity, both national and international, was intense following World War Two. From a national perspective, both the Labour and the Conservative parties were nervous about the implications of female enfranchisement and so they set out about to woo the female voter (Hannam 2002). The 1940s nurtured the growing consensus in

favour of social and welfare reform which helped make a material difference to wives and mothers by their participation in the labour market. The reforms allowed organisations such as the Equal Pay Campaign Committee (1943) to remind the public of ongoing inequalities in the treatment of men and women. On the international front there was a widespread concern that the neglect of human rights which had occurred during the Second World War should not be repeated. In 1948 the United Nations passed the Universal Declaration of Human Rights (National Archives 2015; Therborn 2004; 2013), which called for 'respect for human rights and for fundamental freedoms for all without distinction as to race, sex, language or religion' (UN 1948: 217). Although the Declaration was not enforceable, it acted as a principle for countries to follow. During the 1970s there were major developments in equal opportunities legislation underpinned by Economic Union treaties (Walby 1997), including the Sex Discrimination Act 1975, the Equal Pay Act 1970 and the Equal Value Amendment 1984. Running concurrent with UK equalities legislation, was the hugely significant Decade for Women (1975-1985) during which 1975 was declared to be International Women's Year (Therborn 2004; 2013).

In this section I have outlined the major themes and influences shaping society and hence the context in which the accounting profession operated. I have noted that women played a more direct and active role in Britain's Second World War efforts than in the First World War - both its sufferings and its successes. They also contributed in far greater numbers to wartime labour than in the First World War and by 1943 there were 7.25 million women employed in industry, agriculture, the armed forces and civil defence organisations. Many more of these women survived the post-war return of men to the workplace than

had been the case after the First World War (National Archives 2015). However, throughout this period a woman's domestic and caregiving duties remained just as onerous and just as controlling. Following the end of the Second World War women were under pressure to conform to the ideal of the domestic wife and mother through maternalistic rhetoric. Part-time work allowed women to prioritise domestic and caregiving work, resulting in paid work being seen as peripheral and temporary and consequently lower paid than male, full-time jobs. In section 7.3, I use the main threads of this period to contextualise the processes which evolved in the accounting firms which resulted in a gendered profession.

7.3: Accounting as a gendered institution

Acker's (1990) framework promotes five stages of organizational gendering and in this section I use this structure to analyse the documentary evidence on the accounting firms in this period. Acker's (1990) five interrelated gendered processes are; the division of labour; culture and symbols; interaction; identity, and; organizational subtext, which all interact to create a gendered organization. The gendered organization operates through the construction of a series of job descriptions which require a 'universal worker' (1990: 150). Such a job description is most closely met by a male Ideal Worker.

In this section I begin by considering documentary evidence to show how gender is produced and reproduced in accounting organisational processes and practices. I start my consideration with the division of labour.

Accounting as a gendered institution: division of labour

As I noted in section 7.2, for the majority of this period public discourse focused on women's 'natural' place being in the home and the emphasis was on how important it was for babies and young children to receive their mother's constant attention. This discursive framing of gender and power (Foucault 1979) determined the gendered social division of labour (male/breadwinner female/housekeeper) and meant that men dominated the public arena and therefore were able to take up prominent roles in the public eye. Benefitting from an expanded secondary level education provision, women became increasingly involved in paid employment as the decades elapsed. However, female employment tended to be in a position subordinate to a man's or was in an occupation which reflected gendered characteristics. During this period the most significant influence on female employment was that of World War Two.

In the early days of the ICAEW, as I discussed in section 6.2, male accountants needed to work hard to cement their position in the public sphere as professionals and men of standing. This continued to be the case in this period and the accounting profession benefitted from the outbreak of War. As had occurred in the First War, the Second World War propelled accountants into positions of great responsibility. Once again, Price Waterhouse employees, who were all male, were asked to assist the government. For instance; Sir Laurence Hasley assisted the Ministry of Supply in the audit of businesses engaged on munitions work (Jones 1995) and Sir Nicholas Waterhouse became chairman of the accountants' advisory panel to the Ministry of Supply (Howitt 1966). These senior appointments enhanced the social capital of the individual accountants through the establishment of future business contacts and improved the profile

of the profession and the firms generally. By its own admission, War time work was of great value to the Institute;

during and immediately after the war the Institute developed in direction and at a pace unprecedented in its history. The importance of some of the steps taken while the country was still fighting for its existence can hardly be overestimated

(Howitt 1966:100)

An implication of the enhanced positions that accountants assumed during the War was that it confirmed that accounting was a male occupation. At the same time, clerical work was becoming increasingly feminised as, out of necessity, women played an increasing role not just in commercial office work but also in previously male bastions such as the army pay department (Black 2006).

As the Second World War progressed, larger numbers of men joined the armed Forces and even accountancy, which was a protected occupation, began to feel the adverse effects of insufficient manpower. Yet despite this Price Waterhouse still failed to view women as being capable of fulfilling a professional role and as I outlined in section 7.2, women's work was either seen as temporary or as a diluted form of the work normally performed by men. Documentary evidence reveals that whilst World War Two had opened up the accounting firms to the notion of women working for them, a gendered division of labour operated. Increasingly it was considered acceptable to allow women to work in the support function but the professional work in the accounting offices continued to be male dominated. Such was accounting's reluctance to train and employ women in a professional capacity that when the War reduced the availability of

men to meet their workload requirements they employed men approaching their eightieth birthday rather than employ a woman (Allen and McDermott 1993).

Women apparently ranked significantly behind very old men in capabilities.

During the 1940s Price Waterhouse and the accounting profession as a whole enforced the removal of women employees when they got married through the mechanism of the marriage bar. In March 1944 the Price Waterhouse partners debated whether the firm should accept female articled clerks but decided against such a change (Jones 1995). In many ways the British government helped to maintain a gendered accountancy profession around the time of the Second World War. Specifically in this instance the Ministry of Labour stated that the accounting profession should be allowed to retain men because of the importance of the profession's war efforts, yet they failed to recognize the wartime efforts of women who covered for the male accountant soldiers (Cooper Brothers & Co. 1954). During the Second World War a similar situation was encountered in Price Waterhouse and the government appeared not only to accept but to proactively engage in the gendering of the world of accounting;

There was much prejudice and the contribution of women, even when employed in reserved occupations, was not fully recognised. Price Waterhouse had difficulty in keeping some of its female staff as the government would not accept that they performed valuable work as accountants

(Jones 1995: 200)

Jones' (1995) work reveals the British government refused to accept women into the workforce or even to accept that women could perform work of a similar

standard as men. This stance is supported by many (see section 7.2 and also section 3.3) including Black's (2006) work on the army pay department.

Another thread which runs through my analysis of this period is the gendered allocation of the public and private space, underpinned by the concept of domesticity. During the 1940s and 1950s, as I explained in section 7.2, married women were expected to stay at home to focus on their children and household responsibilities. Only unmarried women were considered eligible for work. In the following quotation, taken from Arthur Andersen & Co.'s (Andersen) history, a female employee, who appears to have extensive capabilities, has achieved the top position in the administrative hierarchy. However, in order to remain in the firm she needed to remain unmarried.

Miss Beatrice Olsen, who joined us in 1926, was Arthur Andersen's secretary until his death in 1947.

(Higgins 1963: 97)

This accomplished lady contributed significantly to Andersen's biography in the 1960s.

Accounting reflected the social construction of gender and until the Sex Discrimination Act of 1975 the accounting profession was legally able to state openly that a primary requirement for an accountant was being male. In 1963, Andersen's clearly communicated its unwavering conviction that male accountants were the future:

The present is not a fulfilment but more of a rendezvous platform, a point of departure for the men who come after us. It is hoped that the

perspective gained from an acquaintance with our past history will be helpful to the younger men in our organization and to those who will follow them, in whose hands lies the future of the firm.

(Higgins 1963: Introduction)

Men were considered to be the past, present and future of the accounting firms.

In the literature on this period, women were described in a manner which expressed the caring, nurturing role expected of a wife or mother which was a reflection of the ideology of family which consumed this period. The patriarchy which dominated the family structure transferred easily over into the workplace. Consequently the histories of the firms emphasise the devotion of the female employees in their support roles. This constructs an image of the female employee performing an 'office wife' (Kanter 1977) role and is clearly illustrated in this extract from Andersen's official history.

The devoted service of the women in all our offices has played a vital part in the development of our firm. It is not too much to say that such success as we have had, over the years, could not have been attained without the contribution of the women of our organization.

(Higgins 1963: 97)

The transfer of patriarchal expectations from the family to the workplace occurred in other accounting firms such as Price Waterhouse, which also portrayed women's contribution to its operations in terms of a labour of love. This suggests that women were not performing the work for financial reasons but as a natural continuation of the love they demonstrated to their family. Yet another example is provided by a regional branch of the main accounting body

around the time of the Second World War. The Northern Society of Chartered Accountants demonstrated the belief that it was a natural tendency for women to bring a little home life into the office even.

Miss Prest was followed by Miss Chapman and Miss Henderson on the audit side and it is probably significant that the tea-break followed shortly afterwards!

(Middleton 1982: 42)

Kantola (2008) argues that the women's role in an organization might be to adopt a maternal character and create a comfortable atmosphere, making tea and organizing different social events. Tasks such as these are expected from the woman in her socially conditioned image, but they add little value to the woman's work-place standing and attract little credit in terms of future career development. During the first half of the twentieth century, middle class women were assigned the role of developing a genteel, moral and respectable tone in the home. As the decades elapsed, this responsibility was transferred to the workplace. A continued association of women with all things homely ensured that they were rarely considered in a professional capacity: the women named in the above extract were employed as secretaries around the time of World War Two in the firm of Robert Fletcher & Co. which became part of Peat, Marwick Mitchell & Co (now part of KPMG). It is also interesting to note that all three women were not married, as presumably Robert Fletcher & Co. was enforcing the marriage bar.

When women were eventually employed in accounting during the 1940s and 1950s, their position was subordinated by the marriage bar which acted as an

economic obstacle, discouraging women from achieving a professional qualification. Consequently throughout the 1950s women were employed in support roles. From the 1960s onwards, more women became interested in the professional roles in accounting but they were always positioned below men and this was achieved through reference to women's natural innate capabilities and inborn personality traits (Crompton and Sanderson 1986). Men on the other hand naturally clustered towards managerial, profession roles (Elson and Pearson 1981) because of discourse which centred on their intrinsic superior qualities.

The supposed superiority of male traits resulted in few women achieving positions in accounting during this period. In 1945 there were 105 female ICAEW members rising to 1,413 in 1975 (Crompton and Sanderson 1990). These low numbers only appeared to support accounting's (both the Institute and the firms') view that it was a profession not suitable for women. For despite the passing of legislation in 1919 which made it illegal for the professions to uphold its earlier practice of preventing women's access to membership, accounting firms such as Price Waterhouse would not consider women in a professional capacity until after 1944.

By 1939 single women had become established within Price Waterhouse as secretaries and typists but were not accepted as articled clerks (although the ICAEW opened its doors to them in 1924) or as audit clerks (Jones 1995: 199)

The official biographer of the Waterhouse family and firm, Edgar Jones, reveals that 15 year after the ICAEW accepted female articled clerks, the leading firms

of the profession failed to employ them. This effectively prevented women from qualifying as chartered accountants. This would have sent a clear message to the profession and to its clients, especially as members of the Price Waterhouse firm had assumed significant positions of leadership in the ICAEW since its establishment.

Even with the benefit of mechanical calculators, an intelligent woman could only be as good as the lowest ranking man in the office, a junior. As the Price Waterhouse London office reported

each machine plus operator would be equal to about three juniors, or say 1 ½ semi-senior assistants. It is quite possible that an intelligent girl with a machine might easily, from the point of view of fee earning, become equivalent of at least one junior

(Jones 1995: 166)

This evidence from around the start of World War Two demonstrates that mechanisation was required to draw women up to the same level as junior men. As I emphasised in section 6.2, women were not regarded as perfect substitutes for men and special arrangements were required to accommodate them or to dilute the tasks performed by men, breaking them down into easier stages. In the above extract, women operating the machine were referred to as 'girls'. As Kantola (2008) notes, the use of this word implies that women are not independent adults but must be supervised in the manner of a child and are only capable of taking care of easy, less challenging jobs.

The disregard for female abilities was temporarily put in abeyance during World War Two. As the demands of War began to impact on the male workforce,

accounting changed its mind about the use of women in the labour force and the recruitment of women began in earnest. A shortage of labour forced Price Waterhouse in particular, to change its policy and in April 1940 it was agreed that qualified women could be engaged as audit clerks with the proviso that their appointment be solely for the duration of the War. Consequently, a number of the experienced clerks taken on in the winter of 1940-1 were women. Indeed, women, 'composed 30 to 40 percent of Price Waterhouse's accounting staff during the war' (Allen and McDermott 1993: 84). When the War was over, normal assumptions about women's role in accounting were resumed and once again they were down-graded into a non-professional role. Women were retained as shorthand writers, typists and telephonists, but the remainder were gradually replaced by men returning from the forces.

Similarly, in Coopers the audit staff other than the comptometer operators were gradually replaced by men as the manpower situation eased (Cooper Brothers & Co. 1954). Comptometers were the first commercially successful key-driven mechanical calculator. They were very fast, requiring extreme manual dexterity to enter all of the digits of a number simultaneously, making them sometimes faster to use than electronic calculators. They were used in accounting throughout the 20th century up until the 1990s. As outlined in section 3.2 as the clerical jobs became more mechanised and repetitive, they were considered to be more suitable for women. And as discussed in section 4.5, due to women having enhanced manual dexterity skills learnt whilst engaged in their domestic tasks, they were allocated the job of operating the comptometers (Elson and Pearson 1981). As computerisation became more prevalent, comptometers were phased out as alternative forms of testing the accuracy of

ledgers became more effective. However, during the early 1990s, I remember teams of comptometer operators being sent out to audit clients I worked at to verify the accuracy of the computerised ledgers of the business. I cannot recall a single male comptometer operator. In fact, most accountants referred to them as a 'comptometer girl' (Matthews and Pirie 2001: 322) or even 'comp girls' (Matthews and Pirie 2001: 100), which as Lown (1983) argues, reflects the manner in which workplace relations borrowed and reinforced familial models of authority.

The gendered division of labour was still in evidence during the mid-to-late sixties and ensured that most employment of women in accounting was in a non-professional capacity. This is demonstrated by the following extract from the ICAEW's history, which reflects the Institute's attitude to women in its early days;

no typewriters and no typists - indeed the very thought of women in the office was anathema to most of the old die-hards 'til a much later date (Howitt 1966: 39)

Whilst the official biographer of the ICAEW, Howitt, indirectly comments on the outdated thinking of the early accountants by his use of the word 'old die-hards', a gendered division of labour was clearly prevalent at the time that Howitt wrote the Institute's history (the mid to late sixties). This demonstrates that, even as late as the 1960s, it was considered acceptable to make an automatic link between typists and being female. Howitt's words carry even more significance due to the seniority and hence responsibility of his position. Harold Howitt was a partner in W.B. Peats and Co. (later to become KPMG) and was knighted in

1937. He was responsible for writing the history of the ICAEW and he was also President of the ICAEW between 1945 and 1946. Howitt's association of women with an auxiliary role evidences the gendered division of labour which pervaded the accounting profession during this period.

The hierarchical gendered division of labour which embodied the employment of women during the War continued into the post-war years. Women were channelled into occupations which reflected their gendered characteristics or to support roles in male dominated occupations. Whenever the authorised histories of the firms referred to women it was in a support capacity.

Miss Beatrice Olsen, who joined us in 1926, was Arthur Andersen's secretary until his death in 1947. She is now the assistant secretary and assistant treasurer of the firm. She is possessed of exceptional qualities and has been an outstandingly valuable member of our organization. Incidentally, this history could not have been written without her help.
(Higgins 1963: 97)

Even as late as the 1960s, women were not welcomed as accountants in some of the larger accounting firms. In the following extract, Andersen's emphasises how it failed to employ women as accountants;

In closing a Chapter which discusses the growth of the firm during recent years, it is appropriate to pay tribute to the contribution of the women in our organization. Although our firm has never employed women for its professional staff, we have had several who have attained high positions in various service capacities.
(Higgins 1963: 96-97)

Higgins was also a former partner of Andersen's. His comments can be viewed as a reflection of those shared by his peers, not only because of the senior position he achieved but due to the fact that his book was authorised by Andersen. Higgins fails to query whether women were content to have achieved high positions in a service function despite the lack of professional opportunities as the subordinate position of women was simply a reflection of wider society at the time.

As women became more numerous in office work, it was inevitable that a small number would attempt to advance in a professional capacity. The data reveals that the accounting profession devised a number of techniques which prevented women from achieving parity with their male colleagues. From the 1940s until the 1970s, a variety of informal processes operated which hindered women. One justification for not employing female accountants was client based. It was argued that the client would find it unacceptable to have a woman as an accountant. The following quotation from a Coopers & Lybrand senior partner illustrates this.

John Pears was never very keen on training women as accountants. He didn't think that they were very suitable for going around a steel works. There were difficulties in this in the way that clients would react. They wouldn't mind too much having women going through their personal tax returns, but to go around Babcocks (the engineering company) works at Renfrew with 10,000 workers, one girl wouldn't really be very acceptable in a very male dominated industry. That was the principal reason why people wouldn't take them on, and there weren't many demanding to come in as far as I can remember.

(Matthews and Pirie 2001: 275)

This extract illustrates a number of interesting points. Firstly, it was acceptable to employ women in a professional capacity as long as it involved personal taxation -- an activity which could be performed at Coopers & Lybrand's offices. This maintained the private/public divide. It echoes the way in which the female members of the original Coopers family were allowed to perform work on clients' books in the nineteenth century, but only at home in the evening (see section 6.3). The Coopers sisters working at home and the female accountants working on personal tax returns took place around 70 years apart, but the effect of gendering the public private divide remained.

Secondly, the Coopers & Lybrand senior partner makes use of the word 'girl' which as I discussed earlier undermines the adult status of the female and her ability to cope in a male, adult industry. Finally, the senior partner justifies the exclusionary treatment of women on the grounds that the lack of women demanding accountancy jobs indicated that they were content to be denied access to a professional role. In reality women were all too aware of the invisible barriers to keep them out of accounting (Silverstone 1980).

Another informal process which reinforced the gendered division of labour was the refusal of existing male accountancy practitioners to grant women articles, a prerequisite to becoming an accountant. During this period accounting firms were partnerships and the partners were responsible for the clerks who would be articled to them. The following quotation from Izett Helen Partridge, a female accountant who practiced from 1935 until 1984, demonstrates this.

In the early days, there was terrible prejudice...I was all right because I had done my articles with my brother. So I got in, but I wouldn't have got in otherwise I am quite sure of that. While I was in business, about 1960, I had a letter from a young lady in Basingstoke. She was at her wits' end. She had been trying to get articles for months and had written hundreds of letters and been to scores of interviews and never managed to get in. She had some foreign connection, so she said,-- Do you think it was because of that that they wouldn't take me on? And I said, -- No. It's because you're a woman.

(Matthews and Pirie 2001: 79)

Being male was the most dominant characteristic of the Ideal Worker construct in accounting. The refusal to grant women articles was due to their inability to comply with this dominant characteristic. The strength of the Ideal Worker construct meant that it was as effective as legal and other barriers which had previously operated to exclude women. So despite the fact that women were allowed into the ICAEW (after the Sex Discrimination (Removal) Act of 1919), and the first woman to be admitted by examination was in 1924, they didn't enter the profession in any great numbers until the late 1980s. Between the 1940s and 1970s, female membership of the ICAEW did not exceed 3.6% of the total (Crompton and Sanderson 1990; Ciancanelli *et al* 1990).

Other barriers were erected which prevented women from training as accountants including social pressure and educational policy which discouraged girls from both pursuing their education and entering accountancy. As I explained in section 7.2, educational policy reports between 1943 and 1963 assumed that boys and girls differed in their needs and interests. This was due

to girls' future role as wives and mothers and boys' alleged interest in becoming wage earners. Consequently women continued to be discouraged from continuing their education in scientific subjects, as marriage was identified as their main career opportunity (Matthews and Pirie 2001; Therborn 2004). When one widowed mother sought the advice of her solicitor about a career in accountancy for her daughter, she was told: 'waste of money Mrs Burgess, she'll get married by the time she gets qualified' (Matthews and Pirie 2001: 407). During this period specific jobs in the labour force were allocated to women and they usually reflected the caring or domestic role of the household as the response of this female accountant demonstrates when asked why she chose the profession of accounting

'..I didn't want to teach; I didn't want to go into nursing. I didn't want to do any of the things that a girl usually did.'

(Matthews and Pirie 2001: 83).

Indeed, the existence of a female accountant in a male dominated occupation was so rare in the 1940s that society did not know how to treat them:

They didn't know what to do with fresh young women accountants. You were called to the Labour Exchange. In those days there was one for men and one for women, so I went to the women's one and they were absolutely astounded; they didn't know what to do. So they said, -you had better go round to the men's and see what they say.

(Matthews and Pirie 2001: 83).

The rarity of a female accountant was difficult for both men and women to deal with as it appeared to break with social conventions, as the following quotation

demonstrates when a female accountant was asked if she ever faced hostility in the Civil Service.

I wouldn't say hostile. Apprehension to start with, until I got known. They used to have to break it to contractors that there was a woman coming....We did have a man who refused to work with me, about three years before I retiredWhen I went out to the firms concerned I was always in trouble with the secretaries because one could never remember their names. I was dealing with their bosses and because I was a woman they all used to think I ought to remember them. So it was always the secretaries I was in trouble with.

(Matthews and Pirie 2001: 83).

This extract illustrates that it was not only men who demonstrated expectations of how women should behave, but women too. The secretaries were unforgiving towards Izzet Helen Partridge for not remembering their names as this was a social skill that middle-class women were expected to display. When women behaved in a manner which confronted the gender stereotype it created discomfort for both sexes. Gladys Winch, was a member of the Society of Incorporated Accountants (SIA) (section 2.3) who had qualified as an incorporated accountant in 1943 (Matthews and Pirie 2001). She remembers that even in 1977 the concept of a woman being an accountant challenged social expectations and left people unable to deal with the situation:

That was another thing, when I went to that meeting at Moorgate they weren't expecting a woman. In the cloakroom, they said: May I have your

coat and hat, sir! Then when I went in they said, - Have you come for somebody? -which didn't please me.

(Matthews and Pirie 2001: 96).

Such was the effectiveness of the exclusionary techniques, discourse and construction of female attributes (Foucault 1980b) that even as late as the 1960s documentary evidence indicates that it was rare to find a female articulated clerk. In the following extract, the male narrator secured articles with his uncle's firm.

I see from the 1960s cash book - that there were five other articulated clerks (all male) and two non-qualified seniors - Peter Conrad and Ron Gould (Watts 2008: 9).

Towards the end of this period, change began to slowly affect the profession. The Companies Act 1967 permitted the unrestricted growth of accounting firms and in tandem with the increased provision of non-audit services led to an unprecedented development of the Anglo-American accounting profession both nationally and internationally (see section 3.3). This expansion led to an increase in the demand for staff which was partially satiated by the recruitment of increasing numbers of women. In 1969 only 2% of Price Waterhouse's trainees were female but by 1979 this figure had risen to 22% (Jones 1995). Whilst the late 1970s were a growth period for women in public accounting, overall progress in hiring women was patchy. According to one contemporary study, the problem of integrating women and minorities was greatest in the large accounting firms (Allen and McDermott 1993).

Barriers erected to exclude women from becoming accountants, such as the use of client preferences, were gradually eroded in the seventies (Jones 1995). As the number of women increased, the gendered division of labour mutated. Women were corralled in the lower echelons whilst the more prestigious positions of partnership remained predominantly a male preserve. Price Waterhouse did not make any women partners until the 1980s (Jones 1995). And when it did, taxation proved to be a popular specialism for them, resulting in a vertical segregation with firms. Taxation was an office based specialism which had a limited number of deadlines imposed by the Inland Revenue (now HM Revenue and Customs). As a result it was regarded as a better option for women as it minimised client contact, accommodated their domestic obligations better than audit which was characterized by unpredictable workloads and onerous travel requirements outside of the office.

Accounting as a gendered institution: culture and symbols

There is a lot of continuity between the earlier period and this one as regards the manner in which both culture and symbols gendered the accounting profession. The similarities encompass the male, middle-class nature of accounting; the use of sporting terminology and the time commitment that accounting demanded. The main point of difference between this period and the previous concerns the fact that the requirement for a gentleman had been dropped, but the principal characteristics of a gentleman, namely male and middle-class, continued.

Whereas the earlier period was marked by accounting's desire to employ *gentlemen*, between the 1940s and 1970s, it was *men* who symbolised the

hope and the future of the accounting profession. Given the emphasis on marriage as a career route for women, it was unsurprising that the leading firms were unequivocal and frank about their requirements for male recruits. When looking for someone to lead them out of the doldrums of the 1950s and 1960s, Coopers only sought a man and the 'right man' (Cooper Brothers & Co. 1954: 214). Examples of this attitude are found in the biographies of other accounting firms; Andersens vice chairman Charles W. Jones said in 1950 'to the young men in that year's staff training school' (Higgins 1963:69).

In Leonard Spacek, the managing partner, this firm has a leader who, I think, is second to none. I wouldn't trade him for any two other men in the public accounting profession. He is aggressive; he has a very unusual intellect; he has an enormous capacity for work...

(Higgins 1963: 69)

Not only was there a requirement for a male leader but also one embodying stereotypical male characteristics: 'aggressive' and 'enormous capacity for work'; the accountant as a heroic figure.

The concentration on the recruitment of men continued throughout the 1960s and 1970s. In 1966, despite the difficulties experienced in recruiting staff of the right calibre, Price Waterhouse were still only interested in recruiting men. In the Staff Committee report in June 1973, Michael Coates, director of office operations, was concerned that Price Waterhouse needed to be large enough to attract the 'the cream of young men coming into the profession' (Jones 1995: 258). The preference for a male leader is an explicitly gendered image and suggests the presence of hegemonic masculinity and the connection of the

words 'man' and 'leader' conflate the terms (Crawford and Pini 2011). It is a practice that promotes the dominant social position of men and subordinate's the social position of women to a support role. Similar definitions of powerful masculinity are connected to the widely circulating and adopted definitions of leadership and operate to define the competent in successful organizations (Acker 1990; 1999; Crawford and Pini 2011).

In contrast to this ascendant masculinity, women were frequently referred to as 'girls' during this period. This term devalues women and excludes them from the symbolic category of adult, responsible workers, thereby justifying the allocation to them of routine tasks and easier, less challenging jobs (Kantola 2008).

Hence: 'In 1963 Miss Barrow joined the committee - lucky girl!' (Middleton 1982: 70). Image can be used to typify hegemonic masculinity in terms of a strong, technically competent, authoritative leader but who also is a family man, albeit with constrained emotions (Acker 1990) as opposed to the 'girls' who rely on a strong male figurehead for leadership.

Whilst the demand for a gentleman accountant had diminished, accounting still cherished its middle class associations, even though the methods of connection were different. The payment of premiums for articles gradually disappeared and articled clerks became salaried rather than relying upon family money to support them. The symbolic link with the middle-classes was sustained through the process of recruitment of university graduates – in this period higher education was still the preserve of the middle and upper classes. Initially from Oxford and Cambridge, the recruitment net eventually extended to cover other universities. In 1965 10% of articled clerks were graduates (40% of whom were from Oxbridge and 13% from London) (Howitt 1966).

In the 1970s the profession was expanding rapidly, necessitating rising numbers of articled clerks. In 1971 Price Waterhouse estimated that for every one hundred students recruited, nine would eventually progress to become partner and that on average this would take twelve years to achieve. During this period, labour shortages were such that the larger offices outside of London experienced great difficulty in obtaining newly qualified men and in some instances had no replies to advertisements (Jones 1995).

By 1967, Price Waterhouse had adopted a graduate recruitment policy and 20 graduates were actively encouraged to join the firm as articled clerks (Jones 1995). Price Waterhouse wanted to grow at a rate of 5% of chargeable hours per annum (Jones 1995). Such aspirations, plus the difficulty in recruiting male staff of the desired calibre (Jones 1995), drove the firms to actively consider the recruitment of women. In 1974, eight of the 142 graduates who joined Price Waterhouse were women. The percentage of graduate articled clerks rose from 19% in 1969 to 72% in 1979 and women represented a greater proportion of this number (Jones 1995). The recruitment of women in considerable numbers was a significant development.

However, the gendering of the profession mirrored methods used in the pre-1940s. The manner of dress concentrated on male requirements. As a means of entrenching the idealisation of male employees, a sort of uniform not only created the 'typical' accountant image but reinforced historical images of a time when accounting emerged as a profession and women were structurally barred;

Price Waterhouse's formality was also reflected in its dress code. The accountant soberly clad in dark hat and overcoat depicted on the cover

of the firm's recruiting brochure exemplified the conservative stereotype of the 1950s.

(Allen and McDermott 1993: 96)

Because a women's place was seen to be in the home and focused on child-rearing, the social life in accounting firms was centred on male activities. In 1948 Cooper Bros introduced an annual snooker tournament (Cooper Brothers & Co. 1954) and in 1949 all staff achieving 25 years of service at Cooper Bros were gifted a gold watch (Cooper Brothers & Co. 1954: 28) – a male status item. Because of the marriage bar, few women reached the 25 year milestone, and even if they did it would not be in a professional capacity. Such symbols of men's presence and status can produce an overwhelming feeling of 'other' in females (Crawford and Pini 2011) and act as exclusionary devices (see section 4.6).

A theme in common with the earlier period (see section 6.2) is the use of male sporting and physical imagery and symbols. Images and discourses linked management with leadership in sport. Consequentially, masculine traits and characteristics, such as toughness, courage and physical exertion are seen as essential elements of management and professionalism (Knoppers and Anthonissen 2008). During the 1950s accounting firms expanded their activities to clients who had operations in the British Commonwealth. Emotionally infused phrases such as the need for courage were distinctly colonialist. Thus, accountants working for Coopers in 1954 were spoken of in heroic terms – they were

at present active in expansion in some of the undeveloped parts of the British Commonwealth. They will indeed be doing something worthwhile if they succeed in bringing to these communities those standards of personal integrity and moral courage that have served them so well for one hundred years

(Coopers Bros. & Co.: foreword vi).

Other forms of discourse were effective in producing gendered images. The use of such terms as 'masters' and 'fellows' in academic life carry a masculine sign (Kantola 2008). Accountants who have been members of the ICAEW for more than ten years can apply to the ICAEW to change their status from Associate (ACA) to Fellow (FCA). This is symbolic of earlier times in the profession when only men were allowed membership and clearly broadcasts the masculine tenor of the occupation.

As discussed in section 6.3 a gendered culture was encapsulated in the matter of the Freemasons. In a homosocial system, only men could become masons and they had to be nominated by existing members. Freemasonry, as an avenue for business development, emerged in the 1880s when accounting was keen to develop its jurisdiction. Edwin Waterhouse was succeeded by Robson as senior partner of Price Waterhouse (president of the ICAEW 1952-3 and Council member for a number of years). Robson, like many of the senior partners of Price Waterhouse, was a freemason (Jones 1995). Freemasonry was not restricted to the large firms. The smaller firms which merged to become PwC also exploited membership; 'The senior partner of Willets was a mason and I think he got work through the masons'. (Matthews and Pirie 2001: 212).

The long hours' culture detailed in section 6.3 continued to be a prevalent characteristic of the profession. Women's time was ultimately expected to be devoted to the home and child-rearing. If women wished to enter into paid work, then this was only possible up until the point they got married or had children. From the late 1950s onwards, if women returned to work when they considered their children to be old enough, then it was usually part-time. The priority women needed to give home-life meant that the time imperatives of a professional life were far from gender-neutral

The accounting firms took a peculiar pride in the weight of their work load. During World War Two, despite frequent flights to air-raid shelters to avoid the enemy attacks on London, Price Waterhouse employees were still expected to bill their clients the equivalent of a full working week (Jones 1995). During the autumn of 1940, London suffered heavy bombing and Price Waterhouse altered the office routine to allow staff to finish early and Saturday working was abandoned. However, this reduction in the working week was not extended to audit staff:

efforts are to be made by the staff by limiting the lunch interval, coming early and taking work home to make up at least 41 chargeable hours per week.

(Jones 1995: 193)

The profession continued to demand a commitment to unpredictable and heavy workloads. The ability to deal with such capricious and burdensome hours necessitated domestic help of some form or another -- paid help or a wife.

Price Waterhouse prided itself on its ability to accept an unexpected audit of a huge new client such as Allied Chemical, Westinghouse, or American Express, and such an assignment could result in unusual and heavy workloads.

(Allen and McDermott 1993: 148)

Other accounting practitioners combined two jobs during wartime activity. For example, between 1942 and 1945, Cooper Bros.' partner, S. John Pears, performed his duties working in a governmental department during the week and on the weekend he completed his accounting practice work.

I spent my Sundays working on this [tax practice work], and between the two [Ministry of Supply] worked for two years for 70 hours a week

(Accountancy 1972: 19)

Price Waterhouse employees demonstrated the extent of their commitment to the firm even after War had come to an end. John Heywood a former partner at Price Waterhouse recalled the work he was required to do when he was training in the late 1960s and early 1970s:

I spent about 18 months of my first two years in Peterborough, living in hotels, doing audits at Baker Perkins Engineering, and also at Hotpoint, which was part of GEC. Hotpoint was interesting, with their mass of white goods flowing down the production line. That was all audit work. After that I had a spell in the small business department. I got involved with the insolvency of an aircraft firm on the Isle of Wight. I went down there very Monday and came back every Friday, which was hard.

(Matthews and Pirie 2001: 374).

The male accountant could perform his job as he was not required to tend his children or assume domestic responsibility -- that was the job of his wife.

Accounting as a gendered institution: interactions

Acker (1992) argues that gendered interactions are responsible for the creation of alliances and exclusions and contends that this process contributes to gendered organizational structures through the relations between males and females who re-enact displays of dominance and submission (Acker 1990). One derivative of gendered interaction entails gendered evaluations of work success, such that the work of women and men might be assessed in different ways (Fogarty *et al* 1998). Hutchinson and Eveline (2010) contend that such interactions incorporate power relations and the male social role is of active doer whilst the female role is of passive supporter. Such gender status beliefs contain both general assumptions that men are more competent than women and specific assumptions that men are superior at stereotypically male tasks, while women are better at stereotypically female tasks (Ridgeway 1997). As a consequence of gender status, in interactions both men and women implicitly expect greater competence from men than from women.

Section 6.3 explained that gendered interactions in accounting were sustained through the use of institutional factors such as the Church and the legal profession; as well as the process of business networks and nepotistic connections. During this period, the importance of institutional factors in gendering declined but the processes remained. Networking to enhance social capital continued as a key procedure but nepotistic connections began to

diminish in significance as the demand for trainee accountants increased towards the end of the period.

Although by the 1960s onwards it was more widely accepted that women could follow a dual path of home-maker and worker, it was on the clear understanding that the former should be prioritized. This is supported by Britain's position as the country with the highest percentage of part-time workers in Europe and almost all of them were female (see sections 3.2 and 7.2). This engendered a workforce of accounting professionals which was almost exclusively male throughout the whole period from the 1940s until the 1970s. Alliances were created through homosociality such as old boys' activities and other networking events. Being male greatly enhanced an individual's socialising and networking opportunities for business development. Socialising opportunities were embedded in male sporting activities and dinners to which women were rarely invited and if they were, in the capacity as wife. New business contacts were drummed up in a variety of ways, all ways gendered. Cooper's used former employees to generate new business, 'All the big firms have old boys' parties because the alumni of the firm are a great source of new clients' (Matthews and Pirie 2001: 216). They also used male sporting activities;

Henry Smith was a golfer, he got work through that. Businessmen have got to go somewhere to get the work done, and they're either introduced by someone they know, or they meet a friend or whatever.

(Matthews and Pirie 2001: 216).

Such 'old boys' networks were essential for the development of business;

If you go back to the late 50s when all the merchant banks were independent, there was an amazingly strong old boy network, all based on schools. Everybody knew everybody else, almost, and my word is my bond held sway in those days

(Matthews and Pirie 2001: 320)

Being male meant automatic acceptance in the male bonding activities, from which women were excluded. Walby (2011) indicates that networks developed naturally are much stronger and longer lasting than those cultivated artificially through events specifically held to improve women's networking abilities. In the following example, the male accounting partner would meet up with other businessmen to develop business knowledge in a naturalistic manner which would enhance the quality of the business network. The trainee accountant was invited to attend these gatherings: the trainee accountant was male. The networks held this accountant in good stead as he went on to become a partner in Price Waterhouse and a president of the ICAEW;

The other this was, John Bullivant, the senior partner, used to go every morning to a little café around the corner from the office, called Morton's. There was a trio playing and there were palms and so on, and he and a number of other leading business people would meet there at about 11 o'clock for half an hour, with a cup of coffee. They would discuss affairs, business prices-hosiery was uppermost in people's minds-and other things. From time to time I was taken along to sit with him, not expected to contribute at all but just to listen. Now you never get that happening today; so that was a great privilege, and it also gave me an introduction

to some of Leicester's leading business people that was very helpful later on in my life.

(Matthews and Pirie 2001: 320)

It is clear that overwhelmingly audit business was won by personal contacts in the local networks during this period and by recommendation too.

it was purely by recommendation, word of mouth and clubs, pubs, sociability. And doing charitable work. We had quite a number of clients where there was no charge, voluntary organisations, and I am sure that helped.

(Matthews and Pirie 2001; 417)

Hiring through social networks is one of the ways in which gender and racial inequalities are maintained in organizations (Acker 2006). In section 6.3, I identified how jobs in the accounting firms were not advertised and family connections remained the primary method of obtaining articles with an accounting firm. From the 1940s onwards this changed but the importance of social networks remained. In 1946 Price Waterhouse decided that articled clerks should be offered positions only if they were connected with clients or other friends of the partners (Jones 1995). Consequently the homogeneity of accounting was enforced until the post-war rise in manpower demands compromised this informal method and rendered it ineffective (Jones 1995).

Whilst employment by the accounting firms initially depended upon a personal introduction, passage into partnership was even more difficult. As one Price Waterhouse partner declared: 'It was a pretty tight shop in those days' and 'Becoming a PW partner in the 1950s and 1960s was not easy' (Allen and

McDermott 1993: 148). However once access had been granted: 'Membership was for life in this exclusive club' (Allen and McDermott 1993: 148). One way of becoming a partner was to belong to the family of one of the existing partners (Cooper Bros & Co 1954).

James Francis Shearer, who was admitted in 1947, was a nephew of Cecil Dormer and continued the family tradition of admitting relatives of partners as soon as they showed themselves worthy of partnership (Cooper Bros. & Co. 1954: 11)

The above extract refers to Coopers but nepotism was widely practised, including at Price Waterhouse. Sneath, who became senior partner on Edwin Waterhouse's retirement in 1906, assisted three of his sons in joining Price Waterhouse. Two of Sneath's sons eventually becoming partners in the firm themselves (Jones 1995).

Accounting as a gendered institution: individual identity

A fourth process identified by Acker (1990) as a source of organizational gendering is identity. Organisational gendering may occur in the ways in which its members create gender-appropriate personas, behaviours, and identities (Acker 1990). Individual gendered identities may be constructed in the work place, but also brought with the individual into the organization. During the 1940s and the 1950s, as I discussed in section 7.2, there was significant emphasis on restoring the gendered order which existed before the Second World War. Therefore the identity created for a woman was of one who conformed to the ideology of domesticity and whose feminine virtues could be located in a domestic and familial setting. Conversely male gendered identity

was the full-time worker outside of the home, the breadwinner. During the sixties and seventies, as more women entered work, they were full-time whilst single, usually took time off to look after their children, and then returned to work on a part time basis when their children were considered to be old enough. These shifts map onto three of my themes of the public/ private divide, the impact of the Second World War, and the emergence of the token female in accounting.

The public space was dominated by men in their breadwinner capacity. Consequently, during the 1940s and 1950s, the identity of the accountant was stereotypically male. Qualified women accountants challenged expectations that it was a male profession with some difficulty. One woman, qualified in 1943, was unable to exercise her hard won expertise as 'The unqualified men wouldn't work if I did the audit' (Matthews and Pirie 2001: 93). She was therefore restricted in the work she could do and 'had ten years after qualifying either working for others or on the comptometer' (Matthews and Pirie 2001: 93). She eventually managed to gain audit experience but only as a comptometer operator adding up stock sheets for the unqualified men. In a support role, she was acceptable to the men in the department but as a qualified accountant she was unacceptable until the mid-1950s. Section 3.3 highlighted similar experiences in the New Zealand accounting profession.

In 2001 Matthews and Pirie wrote a book containing oral history accounts from members of the ICAEW who were in practice between 1920 and 2000. The ICAEW funded this and gave the authors support for the book, even supplying contact details of some of the accountants. Their work presented interviews with 68 past and present accounting practitioners, only seven of whom were women.

The authors wrote a summary biography at the start of each practitioner's interview and from that it is possible to discern that, of the seven women, only two were married. The remaining five were unmarried but achieved partner status in accounting practices or a directorship in a government body. The marital status of the 70 men is unclear, but; many of them achieved partner status. This is interesting for two reasons. Firstly, these women were unable to combine senior positions with a family; it was one or the other. This choice was clear to those female accountants who did marry; 'I never looked for a partnership, because my family came first' (Matthews and Pirie 2001: 100). Popular literature of the time was keen to stress young women's heterosexuality which would be confirmed by marriage and motherhood. The choice for women was stark; get married or remain a spinster (Tinkler 2002). Secondly, marital status is obviously an important part of the female identity but of no relevance to the male identity even in the twenty-first century. During the 1940s, gender identity was a significant inhibitor of female entry into accounting; female identity was that of home maker which was incompatible with such a male-dominated working environment.

Finally, I turn to the eventual ingress of women into accounting. There were so few female accountants for most of this period that they were regarded as a novelty. A new client approached the Inland Revenue (now the HMRC) and asked them to recommend an accountant and the client chose Izzet Helen Partridge because

I was the only woman amongst them he thought that if a woman was able to complete with all those men she must be good

(Matthew and Pirie 2001: 83)

Thus the token (Kanter 1977) nature of being a female accountant worked to Partridge's advantage. As Kanter also explained, being a token brought a high degree of attention. At a later stage, Partridge was successful at a job interview in Newbury and was told that one of the reasons she was chosen was because 'my shoes were highly polished and the heels weren't run down (Matthews and Pirie 2001: 80). This reinforced that importance of appearance to the female identity was never far from the surface.

Accounting as a gendered institution: organizational logic

The fifth and final process that Acker attributed to gendering is that of organizational logic (1990). She developed her analysis based on data obtained in the 1980s and concluded that a material form of organizational logic consists of work rules and policies which are part of the gendered substructure and demonstrate the organizational logic at work. Accounting firms, as I argued in section 6.3, tended to be small, family-run businesses restricted by statute in the number of partners allowed until 1967. Consequently, formal organizational policies and procedures were not as predominant as in modern day organizations. The Companies Act 1967 removed the upper limit on the number of partners allowing accounting firms to expand and assume the more rigid work rules, job descriptions, pay scales, and job evaluations that characterize larger organizations. Therefore for the majority of this period, Acker's (1990) principle of a gendered subtext must be interpreted as a method of running an organization in a manner which reflects a male way of life, rather than through formal organizational structures.

A theme common to both chapter 6 and to this one is that accounting continued to invoke the gendered logic principle by structuring the work day and unpredictability of work load to suit the work pattern established by men. As I outlined in section 7.2, a woman's day was dictated to by the demands of the family and other domestic responsibilities. Men on the other hand were expected to secure the family wage and were given free rein to do this. The following quotation demonstrates that a Coopers' partner was expected to elevate work commitments above family demands.

I spent two and a half years in the USA, two years after joining them, and I had an international focus from then on. Often I came home on Saturday morning and left again that Sunday evening.

(Matthews and Pirie 2001: 285)

Other elements of the organizational logic of the accounting firms can be unpicked from a number of salient quotations from the biographies of the firms which were keen to express their continuity over the decades. This link with the past when men's dominance of the profession was supported by the government and the accounting body carries a powerful signal. The following extract illustrates one of the objectives underlying the writing of the Coopers' history as

to encourage present and future partners and staff to carry on the firm's traditions and add another Chapter to this history

(Cooper Bros. & Co. 1954: Preface vii)

A similar thread was reflected in a much smaller accounting firm;

the basic ingredients of the firm and the way that we look after our clients' needs have not changed

(Watts 2008: 17)

The underlying schema of thought and feeling which ran through the accounting firms is graphically illustrated by the following extract from Price Waterhouse in 1982;

What are the implications of this powerful thread of continuity? It suggests that a sense of identity is particularly strong at Price Waterhouse

(Jones 1995: 23)

The emphasis on continuity indicates the importance of characteristics established early on in the profession. Whilst undoubtedly the fundamental characteristics were those of professionalism, respectability and honesty which the early accountant treasured, other characteristics were also central, such as the dominance of men. This is clearly captured by; 'Peat Marwick and its brother firms in the profession' (Wise 1982: 93). The phrase 'brother firms' conveys the manner in which the close relationships between accountants combined with male dominance engendered a fraternity.

In section 6.3 I demonstrated that the initial financial outlay to secure and pass the training period (payment of a premium and the lack of salary) created a male organizational logic. Women were discouraged from entering accountancy as the economic payback period for the outlay would not be recouped due to the social pressure to get married and have children. Post-World War Two, the premium payment had more or less disappeared and articled clerks were paid a

small salary. However, another way in which the organizational logic of the firm became gendered was through a new approach which was adopted by the large accounting firms. This was the 'up or out' policy which had first been implemented in the US (Jones 1995). This fundamentally gendered the logic of the firms as the policy worked on the premise that if an accountant was identified as good enough to deserve a future at a higher level in the firm then the accountant was promoted 'up'. If, however, they did not appear to have management potential, they were counselled 'out'. If a woman's biological timings interfered with their upward trajectory then it could have negative implications for her career.

7.4: Summary

During the period from the 1940s to the 1970s I found that accounting firms were gendered organizations which rewarded the worker who best complied with the organizational requirements of the accounting firms; the Ideal Worker. Using the characteristics identified in this chapter, I can construct the image of this Ideal Worker.

The gendered division of labour reflects a continuous theme running through both chapters 6 and this one: the public/private space divide. Post-war concerns to rebuild the nation emphasised the role of women in devoting their attention to child-rearing rather than wage-earning. Once again, male acceptance into the public arena allowed perception of the Ideal Worker to be moulded as male as women were confined to the home by the restrictions of domesticity. The Ideal Worker was one who was situated at the top of the hierarchical pyramid of jobs. Women were found lower down as the gendered culture ensured that the Ideal

Worker prioritized organizational requirements over domestic demands, a feat not many women were able to achieve. As in previous periods, the Ideal Worker had links with the middle class, only during this period it had evolved into the recruitment of the Ideal Worker from universities.

The Ideal accountant was part of a business culture based primarily on local, personal and family networks through public school connections, membership of fraternal organizations or family ties, which holds sway down to around 1970. Religion and links to the legal profession, which were key methods of gendering in the earlier period, faded in importance from the 1940s onwards.

During this period, the Ideal accountant was characterized as a rational, strong leader, who applied courage and was capable of feats of workplace endurance, committed to work and unencumbered by familial or other responsibilities. Men, embodied these expectations as women were portrayed as irrational, nurturing, more expressive, unable to work long hours, and less committed to work.

From the 1940s to the 1970s the accounting profession displayed a gendered organizational logic. This was achieved by the continued emphasis on the importance of being able to deal with a heavy and unpredictable workload. The Ideal Worker could deal with this requirement as he had a wife to deal with the family and domestic needs. On the rare occasions that a female accountant achieved success during this period, she was usually unmarried. The accounting firms stressed the importance of historical traits and characteristics which were undoubtedly intended to convey the key characteristics of probity, honesty and reputation. It also acted as a reminder of an era in which the accountant was predominantly male. The final method by which the

organizational logic of accounting was gendered was through the 'up or out policy'.

Chapter 8: Gendering the accountant (1980s - 2013)

8.1: Introduction

Chapter 8 addresses the third time period discussed in chapter 2 and deals with the phase from the 1980s until 2013. In it I explore the documentary evidence to ascertain whether and to what extent current practices and processes of accounting firms contribute to their gendered hierarchies, with specific focus on the Big 4. Again, my analysis is driven by the concept of the Ideal Worker in a gendered organization (Acker 1990; Williams 1998).

In section 8.2 I discuss the main developments and characteristics of the period, including legislative progress and women's involvement in education and work. The purpose of unpicking these advancements and characteristics is to appraise the accounting profession's response to changes in the objectives, aspirations and values of wider society. The Institute of Chartered Accountants in England and Wales (ICAEW) has long been aware of the importance of socio-political events to guide the services it provides.

Accounting is man-made and we cannot hope to understand it properly if we are not aware of the men who made it and the environment in which they worked

(Howitt 1966: Introduction)

An analysis of the available documentary evidence follows in section 8.3. Acker (1990) argues that gendering in an organization occurs in five interacting processes: the division of labour, culture of the organization, interactions, individual identity and organizational logic. As in section 7.2, I use thematic discourse analysis to determine support for the existence of these five

processes. I organize the data according to the following aspects: the social construction of gender; the hierarchical division of labour; the importance of patriarchy; the imperative of social capital; the temporal commitment of accounting; the definition of expertise; and the reliance on gender-neutral theories by the main accounting institutions to resolve gendering. I find that despite the passing of far-reaching equalities legislation from the 1970s onwards which made illegal any overt discriminatory behaviour, gendering processes still characterize accounting and prevent women from achieving parity. I find that the two dominant processes which gender accounting in this period are the division of labour and organizational logic.

Finally, in section 8.4 I bring this chapter to a close. I argue that whilst the Big 4 and the rest of the profession have become more aware of their legislative duty to treat individuals equally, the processes and procedures of the firm remained inherently gendered. The accounting firms employ Human Resource Management (HRM) who ensure that the recruitment system operates in a manner which complies with equalities legislation. Yet, the partners wield substantial power and they operate in a manner which can by-pass the HRM departments (Anderson-Gough *et al* 2005) and their systems. It is through the actions and words of the partners that the logic of the firm is determined.

8.2: Socio-economic conditions of the 1980s - 2013

The four decades in this final period witnessed more significant improvement in the socio-economic conditions of women in UK than the previous periods discussed in sections 6.2 and 7.2. Transformation has occurred in all areas but here I concentrate specifically on the emergence of a female political

movement, legislative activity, education, the construction of gender, the world of work and professional activity; all of which interacted to change the way women engage with society in twenty-first century Britain.

The 1980s opened during the middle of the influential Decade for Women (1975 to 1985) evidencing women's struggle for equality was being taken seriously. Other significant events include the 1994 Population Conference, which resulted in people who were not contracted for permanent jobs being guaranteed a minimum level of equal treatment compared to full-time permanent staff (Walby 1994). Finally in 1995 the Women's Conference in Beijing (Therborn 2004) set an agenda for women's empowerment and gender equality on a global scale (UN 2016). By 1979 Britain had its first female Prime Minister, by 1997 18% of all MPs were female a figure which continued to rise so that by 2010, 23% of Parliamentary seats were held by women (Parliament 2015); women have greatly improved their representation at the highest level of the democratic process.

Legislatively, there was recognition that the 1970 Equal Pay Act was deficient. Consequently, in 1984 the Equal Pay (Amendment) Regulation came into force which replaced the notion of equal pay with one of equal value. This ensured that men and women were awarded equal pay for work of equal value (Equal Pay Amendment Regulations 1983).

Similar progress was also made by women in education. Female school leavers in Britain had by the 1980s achieved virtual educational parity with males, although important differences by subject still remained (Crompton and Sanderson 1990). The gendered uptake of subjects was due to the actions of

some secondary schools in England and Wales still offering separate subjects on the curriculum according to gender, despite the Sex Discrimination Act 1975. This was prevented by the introduction of the National Curriculum in English and Welsh schools in 1988 but despite this a gendered education prevailed in the 1990s, attributed by Pilcher (1999) to the teaching methods and text books used. Consequently, throughout this period more boys than girls chose science subjects and more girls than boys chose social science subjects ('A' level 2015). Such a gendered uptake of subjects reinforced the view that women were unable to perform certain roles such as accounting due to their inability to understand more scientific subjects.

As for higher education, Pilcher (1999) notes that by 1992, for the first time, more women were entering higher education than men – a marked change from 1970 when twice as many men as women went to university. The positive trend for female undergraduates continued into the twenty-first century and by the end of the academic year 2012/2013, the percentage of women graduates was 56.6% compared to 43.4% for men (HESA 2015b). Not only were women entering university in higher numbers but they were also achieving better results. 70% of degree qualifications achieved by females in 2012/13 were at first or upper second level compared to 65% of those achieved by males (HESA 2015a).

My third theme is the social construction of gender. As I outlined in sections 6.2 and 7.2, women have always had responsibility for the management and performance of the housework and caring work necessary for the day-to day running of a household. From the 1960s onwards, the time to perform domestic obligations was reduced as the proportion of married women in paid

employment increased. Whilst Pilcher (1999) argues that there was some sharing of household responsibilities between men and women, the change was slow so that during the 1980s the majority of working wives were also the major housekeepers (Pilcher 1999).

In contrast to the norm of women being weighed down by domestic responsibilities, the idea of the 'New Man' emerged during the 1980s; a figure who was supposed to replace the older, 'traditional' forms of masculinity (Pilcher 1999). Many magazines and newspaper journalists popularised the idea of the 'New Man', keen to point out how much more of an equal contribution he made to housework and childcare. However, the evidence does not support these journalistic claims and there is overwhelming evidence that during the 1990s mothers with full time jobs still did the majority of the domestic work (Pilcher 1999). The traditional female responsibility for household work remained throughout the 1990s and was partly assuaged in middle-class households by the buying-in of labour to help with domestic chores. In Britain although there have been some changes in gender role attitudes towards responsibility for chores in the domestic sphere, the long hours of work and a lack of external (state) support for dual-earner families serve to keep levels of work-life conflict high (Crompton and Lyonette 2006). Gendered assumptions as to the sexual division of labour in the domestic sphere continued.

Research (Pilcher 1999; EHRC 2013; EHRC 2010) also shows that throughout the whole period, for dual earner couples who both worked full time, childcare remained women's domain. In fact, the EHRC Working Better initiative (EHRC 2010) found that three quarters of mothers believed that they had the main responsibility for childcare in their home. Women's primary obligation for

childcare has been exacerbated by Britain's position as one of the lowest providers of publicly funded childcare in the EU in the 1990s, a situation which had only slightly improved by 2010 (Department for Education 2013a). In addition, since the 1990s a woman's caring role was extended to include a disproportionate obligation for caring for the elderly and sick due to an increasingly ageing population, combined with the government's 'care in the community' policies (Pilcher 1999). There has been no respite in caring responsibilities since, as evidenced by the fact that between 2005 and 2014, the number of older people most needing care increased by 30 per cent yet in that same period public funding for social care stagnated (Care in Crisis 2014).

The fourth theme focuses on the changes in women's paid employment. Whilst it is undeniable that during the course of the second half of the twentieth century there has been improvement in women's positioning in the structure of paid work- in 2013 around 67% of women were in work compared to 53% in 1971(ONS Women in the Labour Market 2013) - women's experiences still differ from men's, on a number of fronts, according to Pilcher (1999). The first difference is that most men are engaged in full time, continuous employment whereas most women are not. Women became increasingly economically active from the 1960s onwards, with more women returning to paid work in between the births of their children and being more or less continuously involved in paid work throughout their lives (Crompton and Sanderson 1990; Pilcher 1999). As a result, female employment rose throughout this period. However, as Therborn (2004) emphasises, the increased representation of women in the labour force after the 1960s is especially accounted for by their taking up of part-time rather than full-time jobs. Between 1971 and 1995 the

increase in the number of full time women workers was less than 200,000 (a 3% rise) yet during the same period the number of women working part-time increased by more than two million (a 75% rise Walby 1997). As a result by 1997, only 33% of the full-time work-force were women. This pattern continued such that in 2013 women represented 37% of the full-time work-force (EHRC 2013). In 1994, of all those working part-time 81% were women, by 2013 this figure had fallen slightly to 75% (EHRC 2013).

Part-time work correlates with dependent children for women but not for men. By 2011, 82% of men with dependent children compared to 30% of women with dependent children were working full-time. Only 6% of fathers with dependent children compared to 37% of mothers were working part-time (EHRC 2013). According to the EHRC (2013), the primary reason why women worked part-time was because of their caring responsibilities, especially the balancing of childcare requirements. The participation of men in paid work is much less related to being a parent. Yet part-time work was and still is financially detrimental to employees; earning less per hour than full time employees, accruing less overtime and according to (Pilcher 1999) gaining limited access to occupational pension schemes.

The second difference between male and female employment is caused by horizontal segregation of paid work by gender (Hakim 1979). Women are over represented in particular occupations. In 1997 women represented 87% of all nursing staff, 75% of all clerks and secretaries and 63% of all teaching staff (Pilcher 1999), a situation which continues until today (EHRC 2013). Women's concentration in caring and nurturing occupations not only reinforces the cultural norms relating to 'women's work', but also means that the woman, as

wife and mother, can fit her paid work around the requirements of home and family, as Crompton and Sanderson(1990) highlight.

The third difference between male and female employment during the period from the 1980s until 2013 is the presence of vertical segregation where women remain at the bottom of the hierarchy of an occupation whilst men rise to the top (Hakim 1979). In 1981, women were 28% of junior hospital doctors but only 16% of senior hospital doctors (Crompton and Sanderson 1990). In 1997 even though women represented 81% of all teachers in nursery and primary schools, only 50% of head teachers were female (Pilcher 1999). This situation had improved slightly by the end of the period, so that in 2013, 74% of all teachers were female, yet only 65% of head teachers were women (Department for Education 2013b).

Despite the Equal Pay Act, 1970 and its 1984 Amendment, women continued to earn less than men during this period. In 1996, women working full time earned 72 % of men's average full time weekly earnings (Pilcher 1999). Despite overwhelming signs of the global recognition of inequity and UK legislative attempts to redress inequality, the gender wage gap remains. In 2000 women's full time income was only 61% of men's full-time income (Therborn 2004) but this had plateaued at 90% in 2013 (ONS Annual Survey of Earnings 2013; TUC 2016).

The fifth theme of this period is the extensive growth of the professions into every area of everyday life;

We depend on professionals to maintain our health, handle our legal and financial affairs, protect our political interests, and manage businesses that provide us with employment and consumer goods (Spada 2008: 5).

By 2006, the professional sector was the largest employer in the UK, with 11.5% of total employment (Spada 2008: 23). The importance of the professions to the UK economy looks set to continue as forecasts of professional growth have outstripped economic growth by 1% (Spada 2008: ii).

Whilst the professions had traditionally been bastions of male domination, by the start of the current period the proportion of women gaining professional qualifications had increased, a trend which continued in the twenty-first century. Women were 30% of first year enrolments in medicine in 1970 but 45% by 1983; women represented 7% of new members of the ICAEW in 1975 but 23% by 1984 and 19% of successful Law Society finalists in 1975 but 47% by 1984 (Crompton and Sanderson 1990). By 2013 student membership of the professions has increased to 55% of medicine (BMA 2013), in accounting 39% (FRC 2014) and 61% in law (Law Society 2014).

The reasons underlying the attraction of the professions to women should be considered. Using the pharmacy profession as an example, the flexibility of employment opportunities was what made it a 'good job for a woman' (Silverstone 1980). That is, it allowed her to do a job whilst bringing up her children and attend to her domestic responsibilities. Consequently as the decades elapsed, the pharmacy profession has become more gender segregated with women populating the lower echelons of hospital pharmacy

jobs and receiving lower pay rather than in community pharmacies and commercial organizations which were dominated by men and more highly remunerated.

A similar pattern can be detected in other professions including accountancy. Whilst accountancy is a newer profession for women than pharmacy, the numbers of women rose consistently and dramatically from the mid-1970s onwards. In 1986 only 7% of ICAEW membership was female yet by 2013 this had reached 26% as I outline in section 9.2. However, throughout this period female employment in accountancy firms was concentrated in specialist areas such as taxation. As I discussed in section 7.3 such office based work was seen as advantageous for women because of the part-time opportunities it offered, thus enabling domestic roles to be combined with employment (Crompton and Sanderson 1990). Throughout the whole period, female partners remain unrepresentative of the female qualified accountants who are members of the ICAEW.

Despite legislative developments which supported women's increased involvement in the work place and improved female access to education, women's involvement in paid work is different from men's. This difference is strikingly evident in accounting where women have benefitted from professional expansion, but have failed to achieve representation in the higher, more financially rewarding positions which remain in men's domain. In section 8.3 I review the documents using Acker's framework using the main threads of this period to contextualise my analysis.

8.3: Accounting as a gendered institution

In this section I apply the multiple levels of analysis provided by Acker's framework to the documentary evidence obtained from the accounting firms. As I noted in section 5.3, the textual documents I use for this period are of a different nature to those primarily used in chapters 6 and 7. The accounting histories relied on to generate data were a feature of the mid part of the 20th century and these only went as far as the early 1990s. However, from the 1990s onwards the proliferation of information available on the internet, an electronic copy or printed copy of which is held in the ICAEW library, in respect of the accounting firms has provided sufficient additional material

Acker posits that organisations are environments that were originally created by and for men. Organisations can also be viewed as gendered fields which underpin the investigation of men's and women's experiences of accountancy (Sayce 2012). Acker's original account outlines five sets of processes through which organisations are gendered. This is the framework I apply to the documents relating to this period. I begin with a consideration of how an organization is gendered through the division of labour.

Accounting as a gendered institution: division of labour

Acker identifies that the division of labour is responsible for the creation of gendered behaviour and consists;

of allowed behaviors, of locations in physical space, of power, including the institutionalized means of maintaining the divisions in the structures of labor markets, the family, the state.

(Acker 1990: 146)

She proposes that the forms and patterns of gender division may be diverse but 'men are almost always in the highest positions of organizational power' (Acker 1990:146). The construction of a gendered division of work involves the segregation of occupations and masculinisation of upper management, all of which dictate acceptable behaviours, allocation of resources, and the distribution of power. This is of particular pertinence to this period, the 1980s to 2013, when women's involvement in accounting increased significantly.

There are three principal aspects to the gendered division of labour. Firstly I explore the construction of a gendered social division of labour which allows men to control the public space. Secondly the vertical segregation of labour finds men at the top and women at the lower levels of the organization. Thirdly the gender pay gap. I begin with a consideration of the manner of how the accounting profession maintains the divisions in the structures of labour markets through job specifications which defer to male responsibilities.

If accounting's structures assume that the employee has no external obligations, then female accountants are disadvantaged. Assumptions which categorize labour as having no external commitments may be uncovered in the job descriptions and the requirements of accounting personnel. PwC reveal this underlying assumption when using the following example to guide ambitious Chief Financial Officers (CFO) when selecting a geographical area to re-locate an organization to. The CFO is the most senior financial role and therefore decisions made by this powerful individual influence the dominant discourse of the organization (Foucault 1980b). PwC advises the CFO to consider a number of important factors;

Cost, an important consideration in choosing a location for a share service centre, is but one of many....In selecting a location, the CFO may want to screen choices against common shortlist criteria; second-tier considerations should help with the final decision
(PwC 1997: 199)

PwC's advice is that the CFO should consider both economic and practical criteria. They then proceed to categorise a number of criteria as short list concerns; social labour climate, availability of language skills, country/region investment incentives, relative cost of labour, proximity to major highways and airports, proximity to other business units, and quality and proximity of schools (PwC 1997: 200). Significantly, they then advise that 'second tier considerations should help with the final decision' (PwC 1997:199). The second tier decisions which affect the final selection include; lease considerations, square footage, cost per square foot, security, parking, number of restaurants and access to public transport. Effectively they are advising the future CFO to accommodate an Ideal Worker who is more concerned with the ability to entertain clients and worthy individuals (number of restaurants) rather than the consideration of schools and nursery facilities (quality and proximity of schools). Consequently they recommend the construction of future business units to accommodate a gendered division of labour where men do not take primary responsibility for childcare needs.

Additional evidence as to the significance of male attributes to the accounting profession is provided by an ICAEW member, whose opinion formed part of the profession's submission to the Treasury Select Committee

There are unwritten rules within the profession which have been developed historically by men in line with the skills and structures that men tend to operate best in... For example, reward structures and ways of doing business tend to be biased towards traditionally male characteristics.

(ICAEW 2009 September: 6)

The ICAEW member draws attention to the situation in which the dominant 'ways of doing business' (ICAEW 2009 September: 6) are male oriented.

Both examples support Brumley's (2014) argument that motherhood remains an obstacle for women's careers. Windsor and Auyeung (2006) found that gender and dependent children adversely affected the managerial advancement of female accountants. Whether women do or do not become mothers, or mother in ways that veer away from the dominant mothering norms, cultural images of motherhood provide coercive prescriptions of gender behaviour that influence most women's lives (Haynes 2008a).

On the other hand, the gendered division of labour locates men as fathers. Heterosexuality and family-provider status are signals of potency, dependability, and loyalty in gendered workplaces, according to Kanter (1977) and others (Acker 1990; Cooper 2000). Employers view fathers with economically dependent wives as particularly committed or deserving; an inheritance from the concept of the 'family wage' (section 7.2). Fatherhood interacts with traits associated with organizational masculinity to generate larger returns for fatherhood on the basis of their adherence to workplace hegemonic masculinity (Hodges and Budig 2010; TUC 2016). Consequently the managerial

advancement of male accountants who became fathers was more positive than for men who had no children (Windsor and Auyeung 2006).

It is reasonable to assume that women are unable to compete on equal terms with men in the workplace if they have additional demands on their time and energy in the form of domesticity. Zabludovsky's (2001) empirical evidence shows that women who have been able to assume higher managerial positions have done so by sacrificing the family side of their life. 64% of women executives do not have children and 17% have only one, quite distinct from overall national averages of three per family (Zabludovsky 2001).

In section 6.2 and section 7.2, I discussed the restrictions placed on women through the gendered allocation of the private/public space. As the female activity figures outlined in 8.2 demonstrate, more than ever women are entering paid employment, however their restriction to the private space continues but by different means. During this period, the conditioning of women to accept a higher domestic burden whilst engaging in work outside of the home enables men to dominate the public space. If women reduce the domestic burden by outsourcing childcare and domestic responsibilities, or by espousing children, their lack of shared networks reduces their opportunities to take up public roles; a feature I identified in section 3.6.

As I discussed in section 6.3 and section 7.3, to be a successful leader in the accounting firms, a public presence is required. The following extract from an approved history of Price Waterhouse illustrates this continues to hold true.

In a profession not generally known for its visibility, Price Waterhouse's leaders have consistently shown a high profile, and the firm's role as a

leader in new approaches to accounting research and practice has greatly enhanced its prestige. From the first decades of the twentieth century to the present, the firm has attracted and developed individuals capable of assuming public roles, either as leaders of the profession, as public servant, or as spokespeople for the critical issues of their time. (Allen and McDermott 1993: preface).

The majority of the leaders assuming public roles in accounting have been men. The following quotation demonstrates the success of one accounting partner in securing prestigious public roles

But it is Peter Smith who is the accountant on Cadbury Two, and Peter Smith who is the accountant at CBI, suggesting he has become the Establishment's accountant par excellence. (Accountancy Age 1996)

This quotation is about Peter Smith, Chairman of Coopers & Lybrand, both UK and International and is extracted from a journal printed in 1996. Yet it has striking similarities with public achievements of accounting partners a hundred years previously and highlighted in section 6.3. The purpose of such positions, sought after by both modern and old accountants, is that they bring the profession into high esteem, establish further social contacts and act as a form of exclusion.

Another thread which runs through my analysis is the vertical segregation of labour. Since the mid 1970s, women have made significant inroads into the accounting profession but only a minority have achieved partnership status. In common with other professions, vertical segregation characterizes accounting.

The profession has searched for ways to justify the lack of women at the higher grades and particularly at the partner-admission level.

In part, this is because some chose to have families, but may also reflect both a male reluctance to surrender authority and the inherent resistance present in many institutions

(Jones 1995: 322)

It is interesting that of the three options for explaining the lack of female partners, most emphasis in accounting literature (ICAEW 2009 September) is given to it being down to a woman's choice to have a family and the sacrifices that naturally accompany that choice.

Horizontal segregation also affects women accountants as certain specialisms, such as taxation, are believed to accommodate their domestic obligations better than others. In 1983 Raya Dean became the first female partner in Price Waterhouse in the tax department. Rayna, had been articled to the senior partner, Jeffrey Bowman, in audit, but transferred to the tax department to complete her training where she was finally admitted as a partner in the firm at Manchester (Jones 1995: 322). The taxation role was thought to be more appropriate for women as the unpredictability of workloads and the travel requirements which characterized the audit function were minimised in taxation.

Today women account for almost 50 per cent of all new students and occupy a similar proportion of the qualified staff ranks. Their representation falls at the higher grades and particularly at the partner-admission level though 12 per cent of tax partners are women, a higher figure than in auditing.

(Jones 1995: 322)

Women who are also mothers have a particularly hard time conforming to supposedly traditional work patterns which are said to characterize desirable jobs, as Williams and Cooper (2004) point out. Thus, a common explanation for mothers' disadvantaged workplace position is that mothers opt out for the good of their families (Williams and Cooper 2004). However, although women may choose to spend time with their family they do not choose the depressed wages, or the lack of benefits and advancement, that accompany that choice (Ciancanelli 1998). Devotion to family is used to justify economic marginalization of women whereas devotion to family is a reason to promote an equally qualified man (TUC 2016).

But whilst women have made inroads into the higher echelons of some specialist areas of accounting, such as taxation, the creation of specialist roles is not seen as being positively correlated with promotional prospects. In the late 1980s Price Waterhouse's culture drove its partners away from a technical professional stance to a more commercial stance.

departures from the firm's traditional approach were the imperative to provide increased consulting capability and the clear responsibility of every Price Waterhouse professional, rather than only partners, to 'cross-sell' services across disciplines

(Jones 1995: 322)

By 1986, Price Waterhouse had evolved to the point where its mission was to become nothing less than a 'full-service business advisory firm' (Allen and

McDermott 1993: 233). The same process was taking place in other big accounting firms.

In order to achieve these objectives, partners required highly developed social skills to develop relationships with existing and prospective clients. Giving depth and substance to their public front was the technical support from those individuals situated below partner level. Partners needed to seek technical advice from their subordinates, requiring their input on complex, technical issues relating to accounting standards (Spence and Carter 2014). Those who offered technical advice were specialists. However, labelling someone a specialist in the Big 4 was far from a compliment. Partners have the 'monopoly of legitimate naming' (Bourdieu 1995: 205) in their firms, meaning that they set the rules in terms of what functions should be performed by different job titles. A technical position in a specialist function could be viewed as inhibiting an individual's promotional prospects, as it may indicate that they do not have the requisite social capital to become partner, as Spence and Carter (2014) point out. The technical side of accounting has become imbued with negative connotations. Yet it is the technical side, as I emphasized in section 8.2, which women excel at.

The third aspect which characterises this period is the gender pay gap. Acker's division of labour attributes the allocation of jobs according to the socially constructed roles of men and women; men's jobs are valued more highly than the jobs performed by women. This is illustrated by the gender pay gap which exists between men and women who have qualified as chartered accountants. In 2009, the average basic salary of a male chartered accountant (£88,200) was nearly 50% higher than that of a female chartered accountant (£60,500; ICAEW

2009 September: 5). These figures formed part of the ICAEW's response to the Treasury Select Committee's request for information on the reasons why female chartered accountants were not advancing in the City. The ICAEW is quick to justify the salary gap to the different choices made by women themselves, for example attributing the reasons to 'disengagement' (ICAEW 2009 September: 3). This term is used to cover the time a female accountant takes out of her career, usually for child bearing or caring reasons.

A career break slows career progression and often limits opportunities, which may well be a major factor in bringing about lower average earnings

(ICAEW 2009 September: 4)

The response also attributes the cause of the gender pay gap to more women opting to work in the government, charity and not-for-profit sector, where wages are lower on average. However, these responses fail to take into account why men and women aged 29 and lower have a 12% pay differential.

Data from our 2009 Career Benchmarking Survey shows that amongst chartered accountants in business, the pay gap between male and female members working in industry until the age of 30 is £10,600.

(ICAEW 2009 October: 5)

The majority of chartered accountants are university graduates. The average graduate's age is 21. A minimum three year qualification period is required to achieve chartered accountant status leaving the individual at a minimum age of 24. Between the ages of 24 and 29, it appears that the wage differential is

£10,600 and yet this is not the age group typically affected by women opting for a career break suggesting that there is another cause underlying the pay gap.

Additional questions as to the validity of using career breaks to justify pay gaps are raised by an article in *Accountancy* (Accountancy 1995). The article supports my analysis of the ICAEW's response and identifies that the wage gap exists in accountants' twenties onwards and worsens as they get older.

Continuously employed women reach their maximum salary at 41, only one year later than women who have chosen a career break. Therefore, career breaks have a minimal influence on female salary. However, their evidence shows that men reach their maximum salary at 53. Therefore men have twelve additional years to increase their salary than do women. *Accountancy* (Accountancy 1995) also finds that inequity in salaries is worse in practice than in industry.

Accounting as a gendered institution: culture and symbols

As Acker identifies, organizational culture is the sum total of 'images, attitudes, beliefs, behaviours and values' (2012: 216). However, it is surrounding society which influences and moulds the cultural terrain in which an organization is located (Acker 2012). A review of the data indicates that there is continuity between previous periods and the current one (from the 1980s to 2013). The data can be organized accordingly; the use of the male pronoun; the use of a male uniform; aggressive, physical imagery and; finally temporal commitment.

I begin with a reminder of section 7.3, in which I discussed the accounting firms' candid requirements for a male accountant. From the mid-1970s onwards, equalities legislation prevented the firms expressing a similar overt requirement.

However, comments in PwC's literature which use the male pronoun subconsciously locate the accountant as male. A PwC book on guidance for accountant's looking to become a better CFO reflect this gendered stereotype. 'What makes a super CFO?....I like off-the-wall-guys who don't fit the corporate stereotype' (PwC 1997: 277). A further quotation achieves double the impact by linking up the male CFO with a physical image of a hunter; 'The modern CFO needs at least three arrows in his quiver...' (PwC 1997: 277).

The preference for a male leader, such as the CFO who leads the financial arm of an organization, is an explicitly gendered image and suggests the presence of hegemonic masculinity and the connection of the words 'man' and 'leader' combines the terms (Crawford and Pini 2011: 86).

The manner in which the partners set the tone of the organization is well documented in the histories of the firms.

A study of a manufacturing company might highlight key products or markets. Price Waterhouse, in contrast, must give centre stage to its people, for it is a partnership engaged in providing a professional service. The firm has been highly selective in its partnership admissions process and, as a result, its partners have always believed that they are "in a class by themselves".

(Allen and McDermott 1993; Preface)

The senior partner of an accounting firm is its figurehead and is responsible for the direction in which the firm progresses. They carry a huge burden of responsibility and for this they are generously rewarded. Their words carry great weight in the business community, the profession and the accounting firm they

lead. In 1998, the then senior partner of Price Waterhouse, Ian Brindle, was interviewed for *Accountancy*. He was reflecting on professional life and his interview was peppered with phrases such as 'captains of industry', 'gentlemen of the press', the 'value of one-on-one discussions between the professional and his senior clients' (Accountancy 1998). The effect of using such gendered language is that he subconsciously creates an image in the minds of his readers of the accountant being male. He effectively sustains a gendered culture in his organization.

The cultural tone of an organization can also be defined through a company newsletter. In 1990, a newsletter was published in anticipation of the official merger of the two giant accounting firms Coopers and Lybrand and Deloitte, Haskins and Selles (CoopersDeloitte 1990). The purpose of the newsletter was to be a 'marketing launch of our new firm' (CoopersDeloitte 1990: pages unnumbered). Its aim was to herald the successes and achievements of the two individual firms leaving the reader draw the conclusion that the two combined firms would be doubly as successful. Throughout the eight page newsletter, the two firms take the opportunity to demonstrate the combined revenue, fee income rankings of the merged organizations as well as the new statement of purpose and so on.

However, an additional conclusion that the reader could draw from the newsletter is that the two firms were only concerned with male accountants as the tone of the newsletter is resolutely male. The picture of the joint senior partner from each firm shows two smiling, white men. The management structure outlines the names of the men leading the new combined company. The newsletter continues with a potted history of each firm, indicating significant

milestones. There are no references to women in the milestones. Apparently the appointment of the first woman partner in each firm is not regarded as noteworthy. However, less significant events are. Deloitte's merger with Tribe Clark in Bristol in 1969 or Coopers and Lybrand taking equity shares in a new strategic consultancy firm, Outram Cullinan & Co are considered worthy of mention in the newsletter.

In fact the only manner in which women appear in the newsletter is as part of a family photograph. In the Coopers & Lybrand milestone list, a picture of the family of Emanuel Cooper in 1856 is displayed and the women of the family can be seen. No reference is made to the contribution of Emanuel Cooper's daughters who assisted the family business in the early days by working on client's books at home in the evenings.

However, the most blatant use of symbolic reference is in the Coopers milestones, when in 1945 John Pears' Plan of Action is reproduced.

In future, when choosing staff, the firm should pick a certain number of men who will be capable of being partners, either in this country or with one of the branches abroad. These men should receive special training (CoopersDeloitte 1990: pages unnumbered)

When John Pears composed his Plan of Action in 1945, it was in a very different society from the one in which the newsletter was published in 1990. Equalities legislation had not been passed and it was socially acceptable for a preference for male applicants to be stated in job advertisements. During 1945 the marriage bar still operated and the chances of a woman becoming a partner before she married were slim. Therefore the fact that Coopers & Lybrand

Deloitte chose to publish an excerpt which overtly stated a preference for male employees demonstrates a symbolic male culture still operating in the organization.

In both sections 6.3 and 7.3, I identified the manner in which accountants chose to adopt a form of uniform. This uniform acted as a form of exclusion; working class men were unable to afford to buy one and women were unable to wear men's clothes. At the end of the 20th century, an accounting magazine featured an article on Peter Smith, the senior partner in Coopers & Lybrand, who was preparing the firm for its merger with Price Waterhouse. The article refers to the gold cufflinks worn by Smith. Cufflinks are typically worn by men and were only available to Coopers & Lybrand partners. Again the exclusionary effect of a uniform is employed in accounting, 'Peter Smith is running out of days to wear his gold Coopers and Lybrand cufflinks' (Accountancy Age 1998b). Whilst the following comment suggests a metaphorical uniform, the imagery it invokes in its audience's mind has male connotations; 'For him, a symbolic gesture of his commitment to the new firm will be to take off his Coopers' garb and replace it with shiny new PwC gear' (Accountancy Age 1998b).

The same article also refers to the offices of the large accounting firms and emphasizes a symbol from the early days of accounting; the brass plates displayed outside the office. This reference, in conjunction with the use of the imagery of a male uniform, has the effect of reinforcing the traditional image of the accountant in the mind of the reader, 'All the 'brass plates' on the outside of Price Waterhouse's and Coopers' offices will be changed overnight' (Accountancy Age 1998b), an image echoed in an article about another partner at PwC, Ian Brindle (Accountancy Age 1998a).

The culture of an organization or indeed a profession can be gendered through symbols and images which are reinforced by the cultural terrain of the society in which it operates. The covert messages being sent out to the Chartered Accountancy community who are the main readers of the *Accountancy* magazine, is that to be successful an accountant needs to be male. A number of articles demonstrate this point and one which sums up the scenario neatly can be found in an article published in *Accountancy* (Accountancy 2006a). It ran an article in which it had calculated the percentage of Financial Directors (FD) of the FTSE 100 who qualified with the Big 4. The most obvious message contained in this article was that a benefit of training with a Big 4 firm was the potential to secure a senior position with a prestigious commercial organization on leaving practice. However, a message intertwined with the main point was that gender was actually a more important factor.

The article reveals that a quarter of FTSE 100 FDs are 'old boys' of Price Waterhouse or Coopers & Lybrand. Of those 25 all are male. A further analysis of the figures revealed that a further 38 of the FD's come from other Big 4 accounting firms apart from PwC. Therefore 63 or 63% of the FTSE 100 FD's were formerly employed by one of the Big 4 accounting firms. This appears to suggest that in order to improve one's chance of securing a job in a FTSE 100 company one should seek employment with a Big 4 firm initially. However, the article also reveals that out of the 63 FD's who came from the Big 4 firms, 62 are men or 98% (Accountancy 2006a). Therefore the probability of securing a job with a FTSE 100 company as an FD is significantly improved if the applicant has been formerly employed by a Big 4 accounting firm and is male. If this point is missed by the article's readers then the word 'old boy' is repeated eight times

to underline the maleness of the situation (Accountancy 2006a). In addition the article is illustrated by a graphic of four ties each one representing one of the Big 4 firms. The impact of such an article genders the accounting institution male through its culture.

The next aspect of my analysis is the use of aggressive or physical imagery. The organizational culture in the Big 4 firms is influenced by the imagery employed to describe their work. One of the reasons why imagery is used in this context is to be able to express more vividly a thought or to bring out an emotion about the accountant's work. In the Big 4 firms, the imagery deployed is of a physical, aggressive nature; the language used especially draws on feats of strength and endurance. Accounting is a profession which is primarily cerebral and non-physical and consequently women should not be excluded on the basis that generally they have less physical strength than men. However, the application of physical imagery to accounting creates a subconscious image of the successful accountant being male, acting as an exclusionary technique (Haynes 2012). Masculine traits and characteristics, such as toughness courage and physical exertion become synonymous with management and professionalism (Knoppers and Anthonissen 2008). Spence and Carter (2014: 954) identify that hunting terms are common features of everyday language in the large accounting firms 'To be a partner in a Big 4 firm these days ... you have to be a hunter, a killer and a skinner'. Other physical, aggressive imagery typically employed to gender a profession male is that of military symbolism. Both hunting and soldier imagery are readily found in articles published by PricewaterhouseCoopers.

The new CFO took a double-barreled approach to change...ambitious targets for positive cash flows and improved return on net assets provided a rallying call.

(PwC 1997: 17)

Other examples include, 'As institutional shareholders probe ever more aggressively the corporation's value potential, the CFO often steps into the front line...' (PwC 1997: 263).

As in section 6.3 and 7.3, the temporal requirement of accounting dominates this period of accounting's history. In the documentary evidence available, much was made of the huge time commitment required by accountants 'Now they're all here at 10 'o' clock at night' (CA Magazine 1998: 41). In a similar vein, the ICAEW justifies the existence of a gender pay gap (ICAEW 2009 September: 5) through the longer hours worked by men. The ICAEW cite the fact that male chartered accountants work longer hours on an average weekly basis (45 hours per week, against 38 for women ICAEW 2009 September: 5). As Epstein *et al* (1999) argue, if an organization places value on long hours, women are more likely to be appraised less positively and receive less opportunity for promotion.

Academic research (Jacobs and Gerson 2004; Kuhn and Lozano 2005) supports my data on the accounting profession, noting that work hours tend to be especially long in male-dominated professional and managerial occupations. This is a fact not lost on the ICAEW

4.2. We identified a perceived issue around a male-oriented working culture being a barrier to female progression.

(ICAEW 2009 September: 6)

As I noted in sections 6.3 and 7.3, the ability to work long hours appears at first to be gender-neutral, given that the work hour norm applies to men and women equally. However, the conditions that enable men and women to meet this standard differ widely. Women still bear greater familial obligations, even when employed full time that hinder their career advancement in jobs requiring complete time devotion to work (Kelly *et al* 2010; Williams 2000).

Accounting as a gendered institution: interactions

Acker (1990: 146) identifies a third set of processes that produce gendered social structures, being that of

interactions between women and men, women and women, men and men, including all those patterns that enact dominance and submission.

Direct or indirect interaction occurs at many different stages; recruitment, performance evaluation, task assignment, promotion, dealing with the boss, co-workers and subordinates. Through such interactions, sex categorization forces gender into the work process through the cueing of gender stereo-types, as Ridgeway (1997) highlights. Therefore, when interactions occur, gender is an important component of cultural schemas that manage persistent sex categorization (Ridgeway 1997).

As was the case in earlier periods (sections 6.3 and 7.3), from the 1980s onwards interactions in accounting were gendered through the use of ‘old boys’ networks which facilitated business connections. A newer development was the benefit associated with fatherhood which occurred as patriarchy transferred from the private to the public (Elson and Pearson 1981). Other forms, identified

in earlier chapters, such as nepotistic connections became socially unacceptable and faded in importance.

I begin with a consideration of how an organization's culture nurtures the development of male insider networks which interact and transmit information (Kantola 2008). If women comply with institutionalized norms and stereotypes of femininity, they remain outside of men's informal networks as well as formal ones (Martin 2003). Gendered interactions involve the development of business networks through a process of alliances. During 2008 a working group of professional membership bodies, included the Law Society, the Royal Institution of Chartered Surveyors (RICS), the Chartered Institute of Management Accountants (CIMA), the Bar Council, and the ICAEW, funded research about the role of the professions in society. The group found that:

Professionals have expertise, a prerequisite to socio-political influence, and (almost always) built in networks of professional colleagues and clients.

(SPADA 2008: 27)

Partners in Big 4 firms are required to concentrate upon business development. As Spence and Carter (2014) assert, business development can be understood as a complex and sophisticated activity which include networking, developing client relationships, winning work, receiving and giving referrals and cross-selling services to other business functions. However, women are at a disadvantage at such activities. Comparing two articles from the same journal, *Accountancy Age*, I demonstrate this point. The first notes that the ACCA Women's Network held a

spa event in Champneys in Tring. For £80, ladies were treated to juice and fruit kebabs, 'complimentary' robe and slippers and a 25-minute facial or massage

(Accountancy Age 2009: 32).

This is in stark contrast to an article in *Accountancy Age* called 'Networked'.

'Networked' is a regular feature in the journal which highlights one high achieving individual and identifies that individual's links with five other highfliers. So for example in January 2011, Nick Rose, the Non-Executive Director of BT is linked with 'Sir Mike Rake. Sir Mike, chairman of BT, is the former chairman of KPMG International. He also chairs EasyJet' and 'Richard Kilsby. The former Price Waterhouse audit partner has held a range of City positions and chairs at 888 Holding' (Accountancy Age 2011: 8).

There are numerous other 'Networked' examples and women feature very rarely. This is a much more influential chain of contacts and conveys a much more serious intent than that of the spa event the female accountants attended as part of their networking attempt.

Gendered interactions are evident in the way that becoming a father augments a man's position, but becoming a mother diminishes a female's. In an interview with PwC's new senior partner, Ian Powell, in 2008 the headings on the different sections of the interview were; 'Leadership challenges, Fierce competition, Tough times ahead, Family man' (Accountancy 2008a).

The situation for mothers is very different. In the following extract, a qualified female accountant indicates that motherhood is incompatible with progress in accounting.

Accountancy practices are just not geared up for working mums. The truth is, as a woman, you spend years studying and gaining valuable experience only to have children. I find that you have to choose between family life and career. Accountancy and children just don't seem to add up

(Accountancy Age 2007a: 14)

Accounting as a gendered institution: individual identity

Acker's (1990: 147) fourth process refers to the gendered components of individual identity, which may include

consciousness of the existence of the other three aspects of gender, such as, in organizations, choice of appropriate work, language use, clothing, and presentation of self.

The gendering process not only initiates but maintains gender components of an individual's identity; this may include a consciousness of one's own gender identity, which in a work situation can be problematic. Also, identity as a form of socialization practices aligns professional and organizational goals and is a basis of organizational control (section 2.4).

The principal ways that identity is constructed are; women and men enter the workplace with different preconceptions held about them; women are constructed as non-Ideal Workers and finally the manner in which both the ICAEW and the Big 4 acknowledge the struggles faced by a female identity to negotiate a male dominated environment.

As I discussed in section 3.5, men enter the workplace without a domestic identity, whereas women enter the workplace pre-defined as family oriented persons. Despite the emergence of the supposed 'New Man' in newspapers and magazines during the 1980s (as discussed in section 8.2), traditional gender roles still remain in families throughout this period; women still maintain primary responsibility for childcare and domestic chores (TUC 2016).

Zabludovsky's (2001) research shows that senior females tend to eschew having children in favour of a career, as the two are incompatible. Women accountants face a peculiar challenge when dealing with the process of individual identity. The double bind encountered by female accountants trying to progress in a Big 4 firm is; the ability to adopt male characteristics to be thought as tough enough to compete with their peers, but the retention of their femininity. The way in which individuals negotiate the construction and meaning of gender influences their success in an organization (Foucault 1980b) and negative consequences can result if identity is not managed to the satisfaction of the existing gatekeepers to the partnership. This is demonstrated by the case of Ann Hopkins, a senior manager of Price Waterhouse (US) who was proposed as a candidate for partnership. Her application was turned down and the rejection was justified by concerns over the manner in which she dealt with the individual identity concept (Supreme Justia 1989).

Hopkins was a successful senior manager who had demonstrated that she was capable of securing new, lucrative clients such as her successful two-year effort to secure a \$25 million contract with the Department of State. Lavish levels of praise were directed at her, including 'an outstanding performance' and indicating that Hopkins carried out work 'virtually at the partner level' (Supreme

Justia 1989: 233). The partners in Hopkins' office regarded her as demonstrating 'strong character, independence and integrity' (Supreme Justia 1989: 234). On too many occasions, however, Hopkins' aggressiveness apparently spilled over into abrasiveness. Virtually all of the partners' negative remarks about Hopkins - even those of partners supporting her - had to do with her 'interpersonal skills' (Supreme Justia 1989: 235). There were clear signs, though, that some of the partners reacted negatively to Hopkins' personality because she was a woman. One partner described her as 'macho' (Supreme Justia 1989: 235) another suggested that she 'overcompensated for being a woman' (Supreme Justia 1989: 235); a third advised her to take 'a course at charm school' (Supreme Justia 1989: 235). Several partners criticized her use of profanity; in response, one partner suggested that those partners objected to her swearing only 'because it's a lady using foul language' (Supreme Justia 1989: 235). In order to improve her chances for partnership, Hopkins was advised that she should "walk more femininely, talk more femininely, dress more femininely, wear make-up, have her hair styled, and wear jewelry' (Supreme Justia 1989: 235). As Haynes' (2008; 2012) points out, the significance of the physical body in the formation of the professional self implies that problems arise when nonconformity to gendered social norms arises as was made apparent in Hopkins' case. All of Hopkins' attributes would have been acceptable if demonstrated by a man but because Hopkins was contravening the stereotypical image of how a woman was socially constructed to act she caused the existing partners to object to her behaviour. This example is drawn from the US firm of Price Waterhouse where lawsuits are more prevalent and allows a rare insight into the firm, not granted in the UK.

However PwC promotes itself as a global concern, publishing a Global Annual Review. The Review includes data on how the firm has done world-wide and reveals the results of a global survey of its employees' opinions of working at the firm. I would argue that it is therefore a reasonable assumption to make that practices occurring in the US are also occurring in other parts of this global, standardized firm.

Whilst no similar lawsuits in the UK have been filed against accounting firms, evidence exists to strongly suggest that identity is a fundamental part of a gendered organization in accounting. In 1992, Coopers & Lybrand commissioned a survey of over 1,000 companies to assess the main challenges for human resource development particularly in light of the year 2000 issues. The results were published in a brochure 'People's training and development - the vision and the reality' (Coopers & Lybrand 1992). In this publication, Coopers & Lybrand clearly constructed men as the Ideal Worker and women were identified as non-Ideal.

19 As one would expect, some companies interviewed stressed the need for highly skilled core workers, especially in "high tech" and managerial jobs, and flexibility in non-core workers in today's highly competitive, but changing market conditions.

20 The need for an effective but flexible workforce, and the expected reduction in the number of young people has led to an increased competitiveness in the labour market and has affected policies towards **specific groups**. Eighty one per cent of companies have specific policies to develop young people (16-19 years), 75 per cent for part time

staff, and 52 per cent for women. This reflects, in our view, companies' desire to increase the overall flexibility of their workforces and reduce costs.

(Coopers & Lybrand 1992: 6)

In paragraph 19, Coopers and Lybrand identified themselves with a pre-conceived idea, 'As one would expect', that companies have a skilled nucleus of workers on whom they depend, and supporting them are a more flexible and less-skilled group of peripheral workers. The publication continues in paragraph 20 to delineate who the peripheral workers are, helpfully banding them as 'specific groups'. This specific group includes very young workers, part-time employees and women. Therefore by a process of elimination, the core of skilled workers must be full-time, older than nineteen and not women.

Additional details are revealed by one of Coopers & Lybrand's questions included in its survey; 'Do policies related to specific groups exist?' (Coopers & Lybrand 1992: 18). The former category of specific groups is expanded as the respondents are allowed to categorize their answers into one of the following specific groups; 'women', 'disabled persons', 'older people' and 'ethnic minority groups' (Coopers & Lybrand 1992: 18). Therefore in this question, the core of skilled workers not requiring special policies are young males, of non-ethnic origin and who do not have a disability.

The Coopers & Lybrand survey would lead the reader to believe that companies needed to address the developmental needs of bands of people in the specific groups as they could not be classed as the core Ideal Worker.

501 Over eight out of ten (81 per cent) of companies surveyed have policies related to the development need of “young people aged 16-19 years”. Three quarters (75 per cent) have policies for part-time staff and just over half (52 per cent) of the organisations participating in the survey have policies related to the development needs of women (Table 9).

503 ‘When asked if they intended to introduce specific policies for each of these same groups of staff in the future, sizeable minorities do intend to do so for “women” (17 per cent), “disabled persons” (16 per cent), “older people” (14 per cent) and “ethnic minority groups” (13 per cent).’

When the Coopers & Lybrand survey asked the companies about the developmental needs of ‘specific types of staff’, they helpfully provided examples of who were in this group ‘such as women, ethnic minorities, older people or part-time staff’;

Looking towards the year 2000, do you think the company’s consideration of the development needs of specific types of staff (such as women, ethnic minorities, older people or part-time staff) will become more important, less important or remain the same?

(Coopers & Lybrand 1992: 18)

Coopers & Lybrand made clear that the consideration of non-standard policies to accommodate the ‘specific-types of staff’ – all those who were not adult males of working age - were justified in terms of counteracting anticipated labour shortage problems. As the report points out;

505 When asked why the development needs of specific types of staff would become more important, labour supply pressures were selected by three-quarters...'

Accounting reveals its underlying beliefs about which gender of worker is considered to be unproblematic. In 1992, Coopers & Lybrand questioned a large number of companies about its staff and made abundantly clear that male workers, who are full-time do not require additional measure made to accommodate them as the whole organization is structured on the belief that men are the Ideal worker;

the company's consideration of the development needs of specific types of staff (such as women, ethnic minorities, older people or part-time staff) (Coopers & Lybrand 1992: 18)

In this instance, identity genders an organization when male worker identity is considered to be unproblematic; they are after all the Ideal Worker. Conversely, the place and identity of female workers is more difficult to fit into the traditional mould and therefore special policies are generated which creates a career track running alongside that of the Ideal male.

To boost the supply of flexible, non-core workers, organizations were prepared to introduce specific policies to suit their non-Ideal needs. Coopers & Lybrand provide a full list of options given to the survey respondents as to who is classified as requiring specific policies and gives examples of a specific policy which would match their need. The specific policy suggested for the development needs of women is the allowance of flexible working hours,

(Coopers & Lybrand 1992: table 9), presumably to accommodate their non-Ideal needs.

The final thread in this category is the manner in which the problematic nature of gender identity is something which both the ICAEW and the Big 4 are aware of. Accountants working in the profession recognize the manner in which identity plays a key role in gendering firms. During a consultation on the reasons why women were failing to progress in the City, the ICAEW submitted the following quotation as being atypical of other responses they had received from their members;

Traditionally female characteristics are often not rewarded or seen as weakness rather than positive attributes...Many females feel they must act in a more traditionally masculine way in order to try to play according to the male-oriented rules in their current and previous workplaces.

(ICAEW 2009 September: 6)

Such a quotation demonstrates that the ICAEW is aware of the existence of a gendered organization, through 'male-oriented rules', in which the female identity is not valued.

Accounting as a gendered institution: organizational logic

Acker's (1990) fifth and final gendering process is that of organizational logic. She purports that 'underlying both academic theories and practical guides for managers is a gendered substructure' and this is replicated in daily work activities (Acker 1990: 147). As a result, qualities associated with men and

masculinity are favoured which then materialize in organizational hierarchies (Williams *et al* 2012).

Using Acker's guidance I sort the data to determine whether there is evidence of a gendered substructure in accounting. I find a gendered organizational logic operating in three ways; firstly the requisite experience and duration of service required to become partner; secondly tacit acceptance that none of the senior leadership roles are given to women and finally the use of evasive tactics by the ICAEW and the Big 4 to obscure the full extent of inequality in the profession.

I begin with a consideration of the gendered manner in which accounting firms construct the experience and time duration required from its partners. I found that some firms extend the normal probation period before a partnership is offered to an individual, demonstrating a gendered organizational logic at work.

Partners were admitted at an older age in Price Waterhouse than in any other firms in order to ensure greater maturity and breadth of knowledge (Allen and McDermott 1993: 148)

While appearing gender-neutral, the higher age barrier for partnership in Price Waterhouse is not met or resolved in gender-neutral ways as it fails to consider the female reproductive cycle. The organizing logics and principles of Price Waterhouse provided by gender beliefs prescribe maturity as being an ideal characteristic in a partner. This practice demonstrates the inherently gendered organizational logic which refuses to consider the implications for women and their ability to child bear by delaying partnership. It means that women are impeded if they are of child bearing age and wish to start a family. They may

need to delay their plans as their opportunities for making partner would be greatly reduced after a career break.

Gendered processes can also be detected in the experience required by an accountant before being offered a partnership position in a big accounting firm. The ambitious accountant is required to obtain essential overseas experience regardless of the dangers and difficulties involved in performing such work. The ICAEW's journal, *Accountancy* proclaimed that amongst the measure that managers should take when aiming for partnership positions is that of securing an international posting (Accountancy 2008b). In 1998 CA Magazine ran an article on two Scottish Chartered Accountants working for Price Waterhouse in the newly emerging market of Russia; Kevin Mc Lardy (Manger) and Derek Kelly (Senior Manager). The underlying principles of the article reveal that the work performed by the managers could only be performed if male. Even the most basic task, such as transport around Moscow, could only be contemplated by a non-Russian if male; 'To get around Moscow stop cars and negotiate with them to get a lift. You'll get all sorts of guys-even the mafia.' (CA Magazine 1998: 41)

Obviously the danger to the male accountants was marked enough for them to comment upon. Whether this was part of the symbolic bravery invoked by accounting or not, the physical implications for female accountants in a non-familiar country would be higher than for a male. This organizational logic implies that postings to some countries preclude women from applying and therefore reduce their chances of securing relevant experience. However, the assumption that the requirement for a Price Waterhouse employee in Russia was to be male is demonstrated by the comment made by one of the managers;

‘Three years ago it was just 400 people and we needed staff badly. It was like does your granny know someone-hire him.’ (CA Magazine 1998: 41).

This is gendered on two counts; firstly the use of the male pronoun and secondly the manner in which it reverberates with comments made by accounting firms during the Second World War. In section 7.3 I identified that due to labour shortages the accounting firms hired an 80 year old man rather than consider employing women.

From this article it is clear that the labour shortages and culture difference impeded Price Waterhouse when they first started operating in Russia. However, as they became more established in the country, they were more able to impose the Ideal Worker requirements on Russian staff. The following extract illustrates the change in work place behaviour.

Early on it was not unusual for someone to come back from a two hour lunch break and then go for a lie down....Now they're all here at 10 'o' clock at night

(CA Magazine 1998: 41)

These were the same Ideal Worker requirements imposed in the Anglo-American offices of Price Waterhouse which required a worker unfettered by external commitments. Of course, as I have pointed out in 8.2, women fail to meet this requirement due to their domestic and family care commitments.

Organizational logic is concerned with the way in which the gendered norms of an organization operate to sustain the requirement for an Ideal Worker (Acker 1990; Hutchinson and Eveline 2010). In accounting two of the organizational

norms required to reach the top of any of the big accounting firms, are sacrifice and focus. Such an approach implies that the Ideal Worker is required to give work his undiminished focus during the week and to sacrifice family time only visiting his wife and family at weekends.

The issue of the male accountant sacrificing his family life to his work commitments is as relevant in the 21st century as it was in the 19th century. In order to be able to deal with his work commitments, PwC Chairman Ian Powell, found it necessary to remain in London during the week and return to his wife and family at the weekend.

Powell is a 'weekly boarder' in London, and at the weekends returns to his family home in Cheshire. He and his wife June have four children - Sarah, 24, Lorna, 22, Jonathan, 19, and George, 14 (none of whom are would-be accountants) - and family time is 'precious'.

(Accountancy 2008a: 34)

Such behaviour mirrors the comments made by Edwin Waterhouse over one hundred years earlier;

My absences from home on business were as frequent as ever...I was obliged to be two or three nights in the week at Hyde Park Square. This intensified the pleasure of a Saturday holiday when I could get it

(Jones 1988: 145)

The extended periods away from home required by an accounting firm partner are incompatible with the way women's responsibilities are constructed either through the family, education system or society generally. Even though the

twenty-first century is a time when some changes in gender role attitudes towards responsibility for the domestic sphere have occurred, the long hours of work and a lack of governmental support for dual-earner families serve to keep levels of work-life conflict high. Taken in conjunction with the cultural images of motherhood which provide coercive prescriptions of gender behaviour that influence most women's lives (Haynes 2006a) it is clear why women find it difficult to fit the demanding requirements before partnership is awarded.

The organizational norms of a company can be detected from its leaders who create the dominant discourse (Foucault 1980b). Therefore it is of special significance when the senior partner of the largest accounting firm in the UK was unable to appoint women to his Board as none were considered good enough. The Chairman of the newly formed merged company, PwC, sent a clearly gendered message about organizational logic to his employees in 2008. Ian Powell had ambitious plans for the accounting firm and stressed that he intended to make PwC 'iconic'. Powell was under no illusions about the power of his firm; 'The position of number one gives you a unique opportunity to do something really different'. Yet despite this power, Powell's new board 'lacks any women'. He admits that he was 'vexed' about the lack of diversity of his board, but 'I decided the right thing to do was put the best person for the job so that's what I've done' (Accountancy Age 2008a). So despite 44% of his professional staff being women of which 79 were partners (Accountancy Age 2008a) Powell felt that none of them were good enough to match the all-male Board he appointed. Powell's refusal to view his actions and hence the organization's as gendered, obfuscates the operation of such processes. As

Acker (1990: 142) emphasizes 'gender is difficult to see when only the masculine is present'.

The final form of gendered logic involves the manner in which the Big 4 and the ICAEW use statistics to hide the true nature of gendering in the profession. The following was extracted from the ICAEW's (2009 September) report to the Treasury when challenged about the lack of women in the City of London.

1.4 Our statistics on the composition of the profession across all sectors in the UK tell a similar story. 26% of chartered accountants are women. We hope to see this proportion grow as an influx of new female talent works its way through the profession
(ICAEW 2009 September: 3)

What this comment fails to reflect is that the student numbers are falling and therefore the ICAEW's hope that the pipeline effect will increase the numbers of female chartered accountants is unrealistic. From 2004 onwards the number of female students fell from 45% (2003: FRC 2009) to 41% (2009: FRC 2010) and has continued to fall ever since. By making the above comment, the ICAEW is absolving itself from its responsibility to represent the rights and needs of all its members, whatever their gender.

In the same report, the ICAEW is at pains to dismiss the extent of the gender pay gap as shown by the extract below:

2.3 Our data suggests, however, that the salary of female chartered accountants is rising faster than that of male chartered accountants-the

average male salary is up by 7% on last year, while the average salary for a female accountant rose by 10%.

(ICAEW 2009 September: 5)

The ICAEW suggest that 'the pay gap is beginning to close' (ICAEW 2009 September: 3). At the high rate of increase identified above, salaries will eventually converge, but not for some time in the future. The average salary of a male accountant was £88,200 and that of a female accountant was £60,500 at the time of the above comment. If I apply the stated growth rates of 7% and 10% to the salaries of the male and female accountant respectively, I find that the pay gap disappears 14 years after the ICAEW report was published, in 2023.

8.4: Summary

Despite significant socio-political development since the inception of the profession in the 1870s, gendering of accounting continues. Some of the processes are synonymous with the processes of earlier years, whilst others have emerged in response to the increased number of women entering the profession.

As in previous periods, the Ideal Worker is one who can control the public space. This allows them to be able to take up prominent roles in the public eye, a requirement which has always been an imperative for the successful accountant. Women with their domestic burden are not as free to be able to enter the public space and when they do they are constrained by their lack of social networks.

In common with previous decades, the Ideal Worker is found at the top and women at the lower levels of the organization. In previous periods, this was either manifested by women's exclusion from accounting or admittance in a non-professional capacity. In current times women are not gaining partnership positions at the same rate as men. The Ideal Worker is supported by an organizational logic which defines the requisite expertise in male terms or which delays the admission of a partnership position until the accountant is more mature.

A theme common to chapters 6 and 7 is the temporal commitment that is required of the Ideal Worker; this is culturally endemic in accounting where time dedication to paid work is rewarded. The gender beliefs of male breadwinning and female caregiving remain a strong cultural ideal that organizes individual time use and rewards fatherhood.

During the final period, the Ideal Worker has a robust network of contacts which is essential at the more senior levels of the profession, especially at partner level. The Ideal Worker is one who feels comfortable in a gendered culture which is created by the subliminal application of male imagery and gender terms to accountants and accountancy.

The Ideal Worker is remunerated more highly than the non-Ideal; a new development for this period. Whilst a gender pay gap has always characterized employment, it was done on the basis that men and women performed different jobs. In this period it has become apparent that despite men and women both performing professional roles, women are paid less than men.

During the final period, the Ideal Worker is supported by both the ICAEW and the Big 4 who fail to take gendering seriously. The profession fails to uncover the true extent of gendering, merely relying on the pipeline effect to resolve gender imbalances in partnership numbers or pay.

Chapter 9: The UK accounting profession in numbers

9.1: Introduction

Chapter 9 is the last of my four empirical chapters. Chapters 6 to 8 evaluate textual documents using the framework of an Ideal Worker in an inherently gendered organization (Acker 1990; Williams 1998). Chapter 9 complements chapters 6 to 8 by presenting quantitative data available from secondary sources. Its aims are the creation and analysis of current and forecast data of female participation in the Institute of Chartered Accountants in England and Wales (ICAEW) and the Big 4 body of partners, assessing whether the numbers support the argument delineated by the qualitative narrative.

In section 9.2, I begin with a highly aggregated statistical portrait of female participation in the ICAEW (and its precursor organizations) from inception of the profession to 2013. I present the data to correlate with the time periods identified in chapter 2 and adopted in data chapters 6 to 8: 1870 to the 1930s; 1940s to the 1970s and 1980s until 2013. I link the qualitative analysis from the earlier chapters to the statistics and pinpoint the major causes of changes to both overall membership numbers and female representation in those numbers. I discussed the difficulties in obtaining statistics from the ICAEW, particularly gender analysis, in chapter 5. Consequently, out of necessity the data in this chapter is drawn from a variety of sources.

In 1990 Ciancanelli *et al*/initiated the first extensive assessment of available data on the extent of the involvement of women in UK accounting. Section 9.3 considers the detail of the work started by Ciancanelli *et al*/and updates it to illustrate the long term trend in the underrepresentation of women in accounting.

My time series reveals an overall increase in the numbers of women entering accounting, but at a declining rate. This extends Ciancanelli *et al*'s predicted date of parity in membership numbers. The hierarchical achievements of women in accounting firms have been disappointing. Using data generated by the Big 4 and the ICAEW, I calculate that the increase in ICAEW female membership has not translated into a correspondingly equivalent increase in the numbers of female partners.

In section 9.4 I consider the future of women in accounting. Using current and historical data as base figures, I create forecasts to determine when female equality in both membership numbers and partnership ratios will occur. The results for membership and partner equality are both unsatisfactory.

This is followed by a short summary in section 9.5. The quantitative data supports the narrative detail in chapters 6 to 8. Both qualitative and quantitative data disprove the pipe-line effect – a representative partnership simply depends on increased numbers of women entering and remaining in the profession. This thesis advocates the use of the Ideal Worker framework to fill the void left by the failure of gender-neutral theories.

9.2: Female participation in accounting (1870 - 2013)

I begin with an overview of ICAEW membership and gender analysis over the

life of accounting, 1870-2013. The Financial Reporting Council (FRC)⁵ first published a gender analysis of all accounting bodies in 2006, which it backdated to 2000. Therefore, attempts to secure data prior to 2000 rely on a variety of data sources, as I illustrate below. Table 9.1 provides the underlying data for both table 9.2 and figure 9.1. The varied origins of the data sources are clearly shown.

Table 9.1: Numerical analysis of ICAEW membership by gender and total (1877-2013)

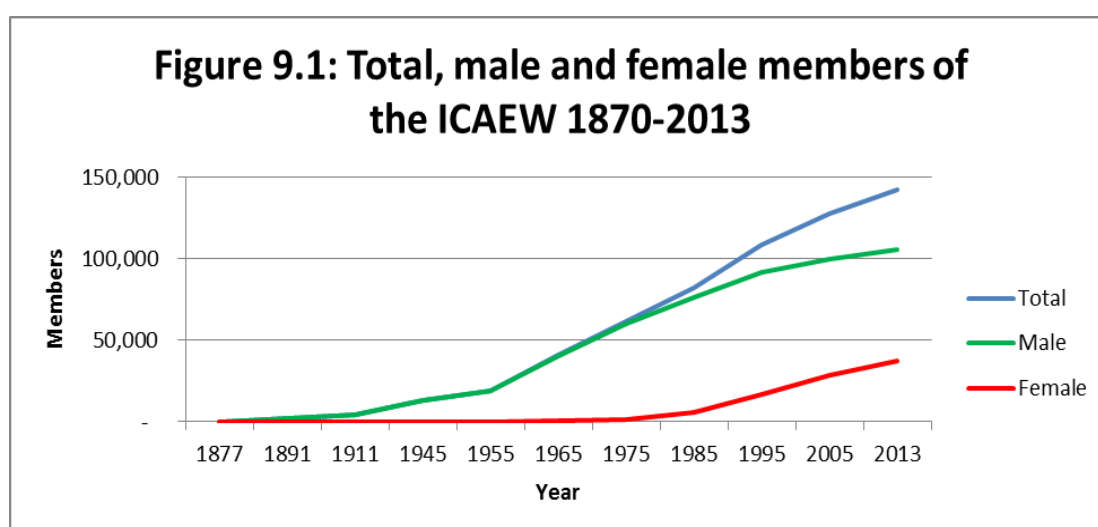
Year	Total	Male	Female	Reference
1877	154	154	0	Howitt (1966): 13
1891	1,796	1,796	0	Matthews et al (1998) 62
1911	4,391	4,391	0	Matthews et al (1998): 62
1939	13,473	13,393	80	ICAEW 2015
1945	13,332	13,227	105	Crompton and Sanderson (1990): 96 Matthews and Pirie (2001): 105
1955	18,772	18,590	182	Crompton and Sanderson (1990): 96
1965	40,759	40,295	464	Crompton and Sanderson (1990): 96 Howitt (1966) : vi
1975	61,718	60,305	1,413	Crompton and Sanderson (1990): 96
1985	82,135	76,419	5,716	Ciancanelli et al 1990:128
1995	108,158	91,428	16,730	ICAEW 2015
2005	127,826	99,704	28,122	FRC (2009)
2013	142,334	105,327	37,007	FRC (2014)

The data obtained from the documents identified in table 9.1 were prepared to support a variety of different research objectives and I am unable to verify the basis on which many were compiled. This means the robustness of the numbers is unsubstantiated. Data for the earliest years is simply not obtainable hence the table starts at 1877 rather than earlier. However, as there are no

⁵ The FRC is the UK's independent accounting regulator. Since July 2002, the FRC has assumed responsibility for generating the membership statistics. Before this date, the annual statistical information on members and students was provided through the Professional Oversight Board (POB) and the Accountancy Foundation Review Board. Currently there are six chartered accountancy bodies plus one other body offering an FRC recognised audit qualification (FRC 2013). Full details are available in appendix 1.1.

alternatives, I use this data because they provide an impression of the state of affairs in ICAEW membership rather than an accurate measurement at a precise point in time.

With such limitations in mind, I begin by considering the growth and composition of the ICAEW from 1870 until 2013. Figure 9.1 shows the overall trend of membership and its sex composition over the profession's life-time.



Source: Author compiled data; see table 9.1.

Chapters 2 and 3 discussed how accounting emerged as a profession late in the 19th century -- a relative newcomer to Victorian society, compared to the more established domains of law and medicine. Figure 9.1 reveals the resounding success of the accounting project, with membership of the ICAEW growing from just 154 members in 1877 to 142,334 in 2013. In fact, accountancy has been by far the fastest growing of the major professions in Britain in the last 100 years (Matthews *et al* 1998). Whilst the Law Society at 158,644 members in 2013 is of similar scale (Law Society 2013) it was established almost fifty years earlier than accounting (Law Society 2015).

Although the numbers of professional accountants increased steadily throughout the first forty years of the Institute's life, figure 9.1 shows that total ICAEW membership grew sharply in the early 20th century and again after 1945. In chapters 6 and 7 I explained how the catalysts for these dramatic increases were the two World Wars as global conflict brought accounting to the forefront of commercial and public attention (Howitt 1966; Jones 1995; Kirkham and Loft 1993).

Until 1919, women were structurally barred from being members of the ICAEW, then legislation made it illegal to exclude them. However, legislative change appears not to have mitigated the myriad of covert barriers which continued to restrict female professional membership. As I outlined in sections 6.2 and 7.2, the dominant discourse of the time (Foucault 1979) – the construction of gender, the education system and family structure all constrained the progress of women in paid employment. Women failed to enter accounting in any significant numbers until the 1970s. Figure 9.1 shows this graphically and that for all practical purposes male membership was synonymous with total membership until the late 1970s. This echoes the documentary evidence in section 7.3 which demonstrated that even as late as the 1960s it was rare to find a female articled clerk (Watts 2008).

Women's ICAEW membership numbers remained low until the end of the 1970s which heralded the beginning of women's increased admission into accounting and into other professions including law and pharmacy. The entry of women into accounting was affected by both demand and supply pressures. On the supply side, (as I discussed in section 3.3) the equalities legislation passed between 1970 and 1984 combined with the rising numbers of female graduates and

increased the potential number eligible to apply for training contracts. At the same time demand increased as the accounting firms reacted to the removal of the restriction on the number of accounting partners by growing their businesses including increasing the portfolio of non-audit services offered. In 1970, women comprised 31% of university admissions, by 1977 this had risen to 37% and in 1987 it was 44% (HMSO 1990b: 104 cited in Roberts and Coutts 1992) by 2013 the figure is 58% (ICOF 2014). As I indicated earlier (in section 7.3), Price Waterhouse, like other accounting firms, began to recruit female graduates from 1974 onwards. Although numbers were low initially, they grew year on year. This is reflected in figure 9.1.

Whilst figure 9.1 gives an overall impression of the accounting profession's development in both membership numbers and gender analysis, table 9.2 provides greater detail. It shows the time series in numerical and gender terms of women according to the three time periods I used to organize both my data collection and analysis in earlier chapters. I use this structure to assess whether the numbers support the narrative.

Table 9.2: Number of total, male and female members of the ICAEW 1870-2013

	Period 1 1870s-1930s		Period 2 1940s-1970s		Period 3 1980s-2013	
Year	1877	1939	1945	1979	1980	2013
Total members	154	13,473	13,332	69,168	71,677	142,334
No. female members	0	80	105	2,484	2,971	37,007
% female members	0%	0.6%	0.8%	3.6%	4.1%	26.0%

Source: Author compiled data; see appendix 9.7

Table 9.2 provides a numerical depiction of both male and female membership of the ICAEW starting with the first available data point in 1877.

During Period 1, from the 1870s to the 1930s, the profession was in its emergent and developmental phase, with numbers growing by over 13,000 but almost all were male. During this time middle-class gentlemen formed the Institute, exercising an exclusionary mechanism which prohibited women and working class men. The excluded groups found work in accounting, but rarely in a professional capacity. As I explained in section 6.3 once established, accounting organizations were gendered and classed sustaining the narrow membership criteria through the invocation of gendered processes. The First World War was of benefit to accounting bringing both growth and success due to its involvement in government work, especially the Ministry of Munitions. Women became involved in accountancy as temporary employees -- performing the jobs vacated by conscripted accountants. Even so, women were still not viewed as being eligible for professional membership. Moreover, the temporary nature of female employment in accounting firms was emphasized and on cessation of hostilities, women were replaced by the returning soldier-accountants. The government colluded in keeping the Institute resolutely male through the provision of both financial support and exemptions from preliminary exams for the soldier accountants returning from War (Kirkham and Loft 1993). No such support was offered to women. Hence by the close of the first period (1939), there were few female members of the ICAEW.

Period 2, from the 1940s to the 1970s, is viewed by many as the 'golden age' of accounting when the consolidation of the UK profession occurred and the profession was at the height of its standing and reputation (Zeff 2003a). Membership of the ICAEW grew by over 400% between 1941 and 1979 although 18% of this increase was due to the merger of the Institute with the

Society of Incorporated Accountants (SIA) in 1958 (Crompton and Sanderson 1990). Increase in membership numbers was due to the Second World War propelling accountants into positions of great responsibility and boosting the respectability and reputation of the profession. Although the end of the War (1945) saw a negligible decrease in membership numbers (due to the devastating impact of hostilities), the longer term impact on the profession's enhanced reputation was huge.

Women once again played a direct and active role in in the Second World War and many more of these women survived the post-war return of men to the workplace than had been the case after the First World War (Women and Work 2014; National Archives 2015), an aspect I reflected on in section 7.2. However, during this period, a gendered division of labour dominated society and was invoked strenuously in accounting (see section 7.3). This is reflected in the very small number of female chartered accountants in 1945 – 105 (or 0.8%).

The marriage bar, although officially repealed in 1946, continued to operate in practice until the 1960s inhibiting a generation of women from staying in paid employment once they married. In section 7.3, I explored how Price Waterhouse enforced the marriage bar with vigour until the 1970s. With the support of equalities legislation between 1970 and 1975, 702 new women members were registered with the ICAEW (appendix 9.7). This figure doubled between 1975 and 1980, by which time a further 1,558 new female members were registered (appendix 9.7). By 1979, the ICAEW had 2,484 female members, significant progress in absolute numbers but women remained a small minority at only 3.6% of total membership (table 9.2).

During the final period (from the 1980s until 2013), the profession grew significantly both in numbers and influence. Total membership grew by 70,657 new registrations (a 99% increase) with 34,036 new women members making up 48% of the increase as table 9.2 shows. Between 1970 and 1990 women members doubled their numbers every five years. This owes as much to the small numbers from which they grew as the velocity of their increase. Growth in both male and female membership of the ICAEW is attributed to the decision of the big accounting firms to sell more lucrative non-audit services. The expansion of non-audit services was considered necessary as not only had the audit market matured but the profit margins for audit work were low (see section 2.4). From 1980 to 2013 the number of women chartered accountants increased eleven fold whereas male membership increased by 53%.

In the next section I extend the original analysis of ICAEW membership performed by Ciancanelli *et al* (1990) which covers the period up to 1988, and update it to reflect the data from 1990 to 2013.

9.3: Women's membership of ICAEW (1988 - 2013)

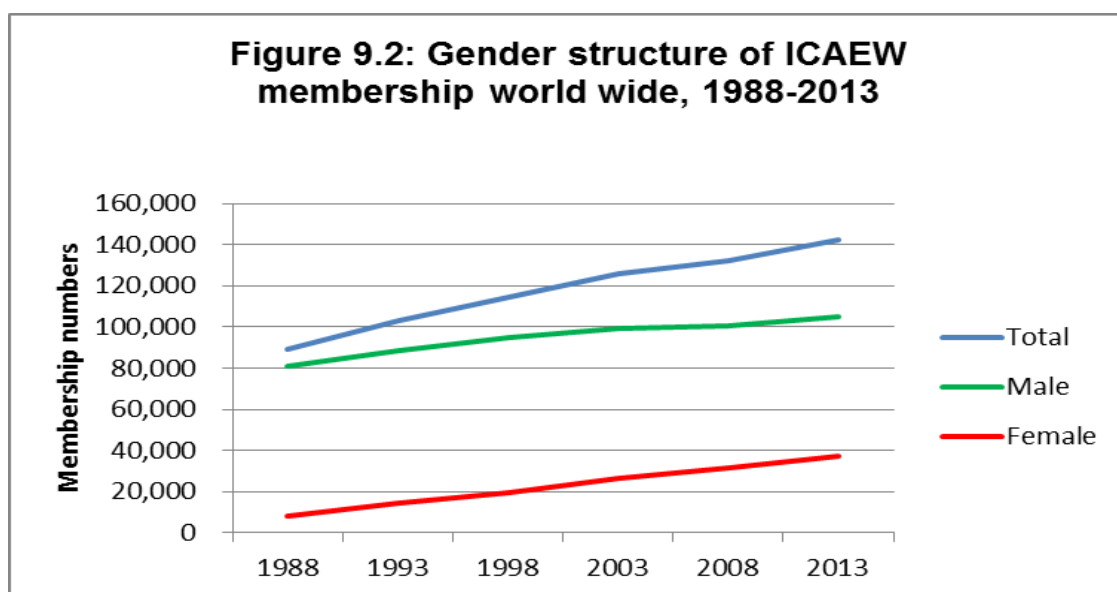
Ciancanelli *et al* (1990) performed the first systematic analysis of membership data by gender of the UK accounting profession. In this section, I follow their approach, using descriptive statistics to update their work.

Ciancanelli *et al* worked on data obtained from published annual ICAEW statistical digests as well as other unpublished data from the same source. This was necessary as during the time of their work, there was a lack of membership data by gender. Using similar sources as Ciancanelli *et al* but over a longer time period, I too find myself hampered by a lack of data on gender composition – a

problem I noted in section 5.4. Ciancanelli *et al*'s research raised a number of speculative questions which could only be surmised on but not resolved due to the relatively short period of time that women had been increasing their numbers into the profession – something I turn to below.

Ciancanelli *et al* (1990) reveal the gendered nature of the UK accounting profession using data up until the end of the 1980s. They show that, despite a significant increase in the numbers of women joining the profession, the ICAEW was overwhelmingly male with over 90% male membership. Based on Ciancanelli *et al*'s figures and the apparent rate of change, it appears that it would take until 2029 for gender parity to be achieved.

More than twenty five years after Ciancanelli *et al*'s (1990) research, data are available to allow more firm conclusions to be drawn. Figure 9.2 uses data from the FRC (2004-2014) and data obtained directly from the ICAEW Library. Full details are available in appendix 9.1. Figure 9.2 demonstrates the sex composition of membership of the ICAEW from 1988 to 2013.



Source: Author compiled data; see appendix 9.1

Figure 9.2 graphically depicts that female membership of the ICAEW has continued to outstrip overall gender growth as reflected by the steeper gradient of the female membership line. The male membership line also reflects the growth in total membership numbers but at a slower rate than female membership.

The FRC provides gender analysis of total membership, irrespective of where its members live; using the term 'worldwide' in all its reports to describe this figure. Worldwide members are both those chartered accountants who have permanent international residence as well as those accountants who have been seconded to work in the international office of one of the larger accounting firms for a temporary period. To ensure consistency of total membership and gender analysis data I use global or 'worldwide' figures in this chapter. The difference between global and UK resident membership figures varies between 15 and 18% (FRC 2005-2013).

Using the same data as figure 9.2 (see appendix 9.1) table 9.3 depicts total ICAEW membership as well as the number and percentage of women members from 1988 until 2013. From this table I can analyse the growth and composition of the Institute in more detail.

Table 9.3 ICAEW female membership (worldwide) 1988-2013

	1988	1993	1998	2003	2008	2013
Total members	88,918	103,036	114,679	125,643	132,411	142,334
No. female members	8,089	14,232	19,495	26,385	31,779	37,007
% female members	9.1%	13.8%	17.0%	21.0%	24.0%	26.0%

Source: Author compiled data see appendix 9.1

Table 9.3 provides a numerical representation of both female and total membership of the ICAEW at five year points in time in the twenty five year period from 1988 until 2013.

Table 9.3 reveals that women responded to the growing demand for university educated trainee accountants and joined the ICAEW in increasing numbers. This is consistent with the growth in accounting services discussed in section 2.3. Female membership of the ICAEW has continued to outstrip overall growth. Male membership also reflects growth in membership numbers but at a slower rate than female membership. Overall, ICAEW total membership numbers have increased at a lower rate than the other six UK accounting bodies as a whole between 2009 and 2013 (FRC 2014). In 2013 the Association of Chartered Certified Accountants had the highest percentage of female members at 45% and the overall average of all seven accounting bodies was 35% (FRC 2014).

At the end of 2013, there were 37,007 female members of the ICAEW and 105,327 male members -- women composed just 26% of total membership.

Women's share of membership has grown over 16% in 25 years; this increase is far greater than the overall growth in membership and this is reflected in men's declining share which has dropped by almost 17% in the same period.

What this data reveals is that there were large jumps in membership numbers in the periods between 1988, 1993 and 1998. However there is a much smaller and incremental change thereafter. This is best demonstrated by considering table 9.4.

Table 9.4 clearly illustrates the rate of growth in female worldwide membership of the ICAEW over a twelve year period using two ways of calculating growth, a simple percentage change and an average or composite rate.

Table 9.4: Rates of change of female membership of the ICAEW worldwide, 2001-2013 (percentage distribution)

Year	% change per annum	% composite growth rate
2001	-	-
2002	7.3	7.3
2003	6.6	7.0
2004	0.8	4.9
2005	5.8	5.1
2006	5.0	5.1
2007	1.4	4.5
2008	6.1	4.7
2009	1.7	4.3
2010	5.6	4.5
2011	1.4	4.1
2012	5.6	4.3
2013	1.3	4.0

Source: Percentage calculations performed by the author, full details of underlying data in appendix 9.2.

The rate of growth of female membership has been slowing down since the turn of the 21st century -- this is revealed in table 9.4 above using two methods of growth calculation. The first method shown in the table is the ‘% change per annum’. This column reflects the percentage growth from one year to another; for example in 2013, the number of female members of the ICAEW grew by 1.3% over the number of female ICAEW members in 2012.⁶ The second method I use in table 9.4 is the ‘% composite growth rate’ also known as the Compound Average Growth Rate (CAGR). The composite growth rate is a measure of how much female membership grew on average, per year; over a multiple-year period; for example the composite growth rate from 2001 to 2013 calculates the average rate of growth over 13 years. The CAGR is not a true growth rate, but rather a representational figure. It is an imaginary number that describes the rate at which membership grows if a steady rate is applied. This obviously has not happened with ICAEW membership rates and the CAGR is more of a smoothing technique. The reason I use the CAGR is that annual changes in table 9.4 vary from 0.8% to 6.7%. Therefore the overall trend is better revealed by the composite growth rate which smooths out the spikes and dips in growth.⁷

Table 9.4 indicates that whilst the percentage of female membership has increased, the average growth rate is slowing down. This is best illustrated by considering the composite growth rate. Whilst the growth rate from 2001 to

⁶ I calculate this figure as follows: the female membership number for 2012 is deducted from the number for 2013 and the difference is expressed as a percentage of the female membership number for 2012.

⁷ I calculate this figure by dividing the female membership figure in 2013 by the female membership figure in 2001, I raise the result to the power of one divided by 13 years (2001-2013) and I subtract one from the subsequent result.

2002 was around 5%, by 2013 it had fallen to 4%. It is reasonable to assume that the initial large growth in women students obtaining ICAEW training contracts is a function of the low starting point -- female ICAEW members only numbered around 8,089 in 1988. However, an alternative explanation of the declining rate in growth of female recruitment may be explained by the profession's inertia in responding to women's issues.

The growth rate of ICAEW membership numbers is dependent on trainee accountant (The FRC and ICAEW use the term 'student') numbers. Therefore if the rate of increase in female student numbers starts to decline then the time-lagged consequence is that the growth rate of the female members is similarly affected. The profile of the student numbers plus a gender analysis (in both percentage and number terms) is shown in table 9.5:

**Table 9.5 Gender structure of ICAEW students worldwide
2001-2013 (percentage and number distribution)**

	Total number students	% female students	% change in female student numbers
2001	10,114	45	-
2002	9,648	45	-5
2003	8,694	45	-10
2004	8,910	44	0
2005	10,406	41	9
2006	11,680	41	12
2007	13,299	40	11
2008	16,165	41	25
2009	16,517	41	2
2010	17,653	40	4
2011	19,073	38	3
2012	20,037	38	5
2013	20,121	39	3

Source: Student numbers FRC (2006-2015). Percentage calculations performed by author, full details in appendix 9.3.

Table 9.5 indicates the total number of students obtaining ICAEW contracts from 2001 until 2013. For the same period it demonstrates the percentage of those students who are female as well as the percentage change in female student numbers.

I begin my analysis of student numbers and composition in table 9.5 in the year 2001 as the first gender analysis of ICAEW students was published by the FRC in 2006 and backdated to the start of the decade. From table 9.5 it is clear that from 2001-2013 the number of female students has shown an overall increase of 72% (a rise of 3,296 students). However, male student numbers have risen by 121% (an increase of 6,711 students).

The table indicates that the number of ICAEW entry level jobs doubles over the twelve years and that the share taken by women is about 40%. The number of women registered as students with the ICAEW peaked at 45% in 2003 but has shown a downward trend since. Female numbers have stabilised at just under 40% of total student numbers which remains well below the 49% female student levels registered with all the UK accountancy bodies as a whole (FRC 2014). In 1989 and 1990 Ciancanelli *et al*'s (1990) forecast of gender parity of total membership was 2029. At this time, the share of students who were female was growing at a rate of 7% a year. Such a rate far outstrips the growth rates of women students in the 21st century. From table 9.5, it is clear during a period of 13 years, on only four occasions does the growth rate reach or exceed the 7% identified by Ciancanelli *et al* (1990). At another four points the growth rate is zero or negative. The overall reduction in the growth rate will obviously impact any forecasts on future membership composition.

An update of Ciancanelli *et al*'s (1990) data on gender equality shows that female membership has increased to 26% in 2013 from 9% in 1988. However, any forecasts for gender equity in membership numbers must be constrained by an observation of the gender analysis of student numbers, from whom new members are drawn: female student numbers have plateaued during the last five years. This matter will be addressed in section 9.4.

Ciancanelli *et al* (1990) noted a gender asymmetry in the higher ranks of the profession, despite women having better qualifications on entry into training contracts and following the professional examinations. Using ICAEW data from 1988, they demonstrated the differences in the levels of organizational hierarchy achieved by the two sexes: 26% of men were partners in practice

compared to 12% of women. Women were remaining in public practice but below partner level -- 34% of women were employees in practice.

Ciancanelli *et al* (1990) argue however that that even though women were a minority in the ICAEW in 1988, they also constituted a 'strategic group' (Ciancanelli *et al* 1990:128). Women represented 20.6% of the under-36 years of age category of membership, yet overall female membership was only 9.1%. The under-36 category is an important one as major accountancy firms rely on this group to recruit for managers and new partners. For women it is also the age group during which child bearing and rearing responsibilities are the weightiest (Ciancanelli *et al* 1990). The under-36 category would be faced with a dual challenge: in ten to twelve years (Jones 1995) they would be the ones aiming for new partnership status whilst simultaneously occupying the age group to start childbearing. As female membership in the profession increased, Ciancanelli *et al* (1990) expected to see a corresponding increase (with the appropriate time lag) in the number of female partners.

In section 2.3 I explained the significance of the Big 4 accounting firms, drawing attention to the sheer numbers of accountants they employ as well as their influence in the way accountants construct images of themselves and of how they are constructed by others. The Big 4 are also key players in the regulation of accountancy, nationally and internationally through the transnational regulatory institutions. Therefore to both update Ciancanelli *et al*'s (1990) data and to complete the analysis of the UK accounting profession, I turn to the Big 4 partnership as a measure of women's success.

As I discussed in section 6.3, there is a great deal of secrecy surrounding the large accounting firms (Anderson-Gough *et al*/2005; Wise 1982; Allen and McDermott 1993) which makes it difficult to accumulate any consistent data upon them. Despite the Equality Act 2010 giving the UK government enhanced powers to demand larger companies to undertake and disclose detailed gender audits, it has adopted a less stringent approach and created a voluntary, rather than compulsory scheme (see section 5.4). Perhaps unsurprisingly, no detailed gender analysis is provided in the Big 4 annual reports. Therefore any analysis of data is limited to the sparse information released by the accounting firms in various publications and formats.

In table 9.6 I have mined various sources of data (listed in appendix 9.4) to create a table which delineates a time series of UK partnership levels in the Big 4. The figures have been produced for a variety of different uses and I cannot guarantee the consistency of their compilation. However, in the absence of alternatives I use the table to assess the validity of Ciancanelli *et al*'s (1990) predictions that the high proportion of women in the key category (under 36) which, with a time-lagged effect, should have led to increased numbers of women partners in the 21st century..

Table 9.6: Gender differences in UK Big 4 partners, 2003-2013

Year	Number female partners	Percentage female partners
2003	246	10
2004	264	11
2005	259	11
2006	279	12
2007	296	12
2008	309	12
2009	380	14
2010	380	15
2011	405	15
2012	401	15
2013	397	14

Source: Author compiled data; see appendix 9.4

Table 9.6 provides data on the number and percentage of female partners working in the Big 4 firms between 2003 and 2013.

From table 9.6, it is clear that the percentage of female partners has grown from 10% in 2003 to 14% in 2013. Neither figure is a fair representation of the level of female membership ten to twelve years previously. Therefore the growth in the critical category of women, under-36, identified by Ciancanelli *et al* (1990), have not pushed through the pipeline to take up their positions as partners in the Big 4. In table 9.5 I identified that female trainee accountant numbers were 45% each year between 2001 and 2003. This would lead me to expect a much improved female partnership level in 2013; but table 9.6 confounds this expectation.

The Big 4 firms have fuelled the growth in accounting numbers and therefore are responsible for employing the majority of accountants. If I calculate the

percentage of male and female Big 4 partners as a percentage of male and female ICAEW members at two points in time, 2003 and 2013, I can assess whether the likelihood of a female accountant becoming a partner is equivalent to a man's. I find that the proportion of female Big 4 partners as a percentage of total ICAEW female members is less than 1% (0.9%) in 2003 (2.2% for men) and 1.1% in 2013 (2.3% for men). What these figures demonstrate is that attainment of the position of partner is rare; however the chances of obtaining such a position more than doubles if you are a man.

A female accountant's chance of becoming a partner has not significantly improved from 2003 to 2013. It is difficult to square this data with evidence on the number of women who passed their professional exams ten to twelve years previously (the time lag for a newly qualified accountant to become a partner (Jones 1995)). There was a much larger supply of women available for promotion to partner from 2000 forward but the reported changes in the number and gender structures of partnership from 2003 to the present does not reflect this. The asymmetry in ICAEW members' career patterns remain fairly constant with men disproportionately represented at partner level and women disproportionately represented at employee in practice level; an issue identified in section 3.4.

In the next section, I consider whether the current disappointing picture of women's success in accounting is likely to continue into the future.

9.4: Forecast of women's participation in UK accounting

In this section I consider the future performance of women in accounting.

Ciancanelli *et al* (1990) make a number of forecasts based upon historical data.

Past performance is not a certain guide to future accomplishments; however it can indicate the direction and the speed at which future developments can occur. Therefore I follow the approach adopted by Ciancanelli *et al* (1990) and base the following forecasts upon historical data. I begin with a forecast on the future gender composition of the ICAEW.

To avoid the impact of one year's figures overshadowing the trend, forecast rates for the future numbers of women in the profession will be based upon the last five years, from 2008 until 2013. However as these forecasts are based upon historical data, they assume that the rate of growth in female membership will continue into the future at a rate comparable to the historic rate. This assumption does not appear to be valid if the student data is examined. The number of students (trainee accountants) who are engaged in the professional training process suggests that the number of female students has plateaued since 2003 (table 9.5). In addition despite evidence of the impressive growth in female ICAEW membership (figure 9.2), the flattening of the gradient of the curve indicates that the increase in female membership, which is dramatic between 1988 and 1998, appears to be slowing between 2006 and 2013. This slow-down in membership growth has implications for pipe-line informed conjecture of future professional parity mainly because even with strong growth in numbers, the absolute number of members was quite low in 1988. Moreover, there is nothing to indicate that the accounting profession will enjoy a repeat of the massive growth experienced from the 1980s to the turn of the twentieth century. These caveats aside, if we assume the past is a guide to the future, we can extrapolate the likely growth path of women's participation for the next six years, that is, 2014-2020.

In table 9.7, I calculate the composite average growth rates (CAGR) experienced between 2006 and 2013 using the same method of calculation as in table 9.4.

Table 9.7 Calculation of the CAGR of worldwide ICAEW membership 2006-2013

ICAEW Members	2006	2013	CAGR
Men	98,880	105,327	0.9%
Women	29,536	37,007	3.3%

Source: 2006-2013 Men and women's membership numbers (FRC 2006-2014). CAGR are author's calculations.

Table 9.7 shows that the average rate of growth of ICAEW membership between 2006 and 2013 is 3.3% for women and 0.9% for men. I apply these composite average growth rates to 2013 ICAEW membership figures; the results are depicted in figure 9.3 with underlying calculations shown in appendix 9.6.

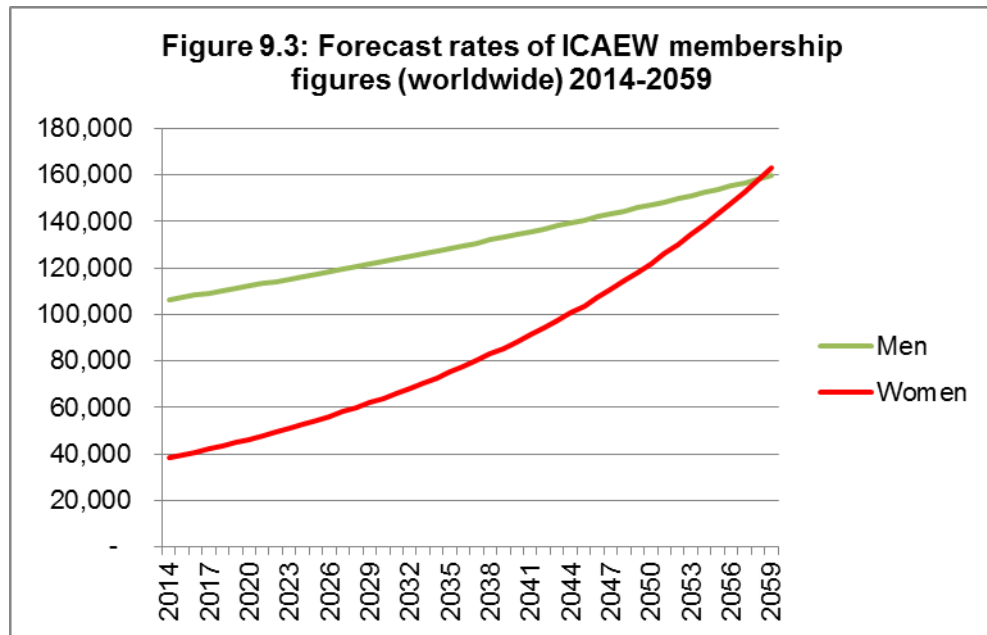


Figure 9.3 offers a graphical illustration of the growth path of worldwide female membership of the ICAEW (see appendix 9.6).

The results indicate that parity of numbers will take place in 2058; 29 years longer than the forecasts by Ciancanelli *et al* (1990). There is even some doubt over the validity of this revised forecast as the number of female students has demonstrated a downward trend since 2003. It has stabilized at just under 40% of total student numbers (FRC 2014). This cessation in growth will obviously impact any forecasts on future membership composition.

My second forecast is of Big 4 partner gender composition. Once again using current and historical data as a base, in table 9.8 I calculate the CAGR between 2006 and 2013 for Big 4 partners.

**Table 9.8 Calculation of the CAGR of Big 4 partners
2006-2013**

	2006	2013	CAGR
Big 4 male partners	2,052	2,344	1.9%
Big 4 female partners	279	397	5.2%

Source: 2006 (Accountancy 2006b); 2013 (FRC 2014); CAGR author's calculations.

Employing the numbers shown in table 9.8, I apply the composite average growth rates of 5.2% for women and 1.9% for men to Big 4 partnership figures in 2013. The results are shown in table 9.9 with underlying calculations shown in appendix 9.5.

**Table 9.9: Forecast gender differences in partners in the
UK Big 4 (2014-2020; number and percentage distribution)**

Year	Total Big 4 partners	Number male partners	Number female partners	% male partners	% female partners
2014	2,806	2,389	417	85	15
2015	2,874	2,435	438	85	15
2016	2,943	2,482	461	84	16
2017	3,015	2,530	485	84	16
2018	3,088	2,578	510	83	17
2019	3,164	2,628	536	83	17
2020	3,242	2,679	564	83	17

Table 9.9 displays the forecast figures of the number, percentage and gender of Big 4 partners between 2014 and 2020.

The table indicates that by 2020 we would expect the percentage of partners who are female to be 17%. On this trajectory, parity (50%) would be achieved by 2070 (appendix 9.5).

The numbers and calculations in this section reveal that women are no longer in the minority in the ICAEW at student level. Since 2001 (FRC 2005) women have achieved levels of around 40% in the number of students registered as training with the ICAEW. In addition, by 2013 female qualified accountants represented 26% of total membership. However, the state of affairs remains the same that women are under-represented at the senior hierarchical levels, with only 14% of the partnership of both the Big 4 and the Top 60 UK accounting firms being female (Accountancy Age 2013). The positive trend of female growth in the age category identified as key for partnership achievement (Ciancanelli *et al* 1990), has not fulfilled its potential. It appears despite the progress that women make, they appear unable to achieve equity with men.

9.5: Summary

In this chapter I presented the results of my secondary quantitative data analysis. I find the numbers support and provide triangulation for the textual documentary evidence I analysed in chapters 6, 7 and 8 as well as the contextualization of the profession in chapters 2 and 3.

This chapter depicts the success of the accounting profession in terms of overall growth in numbers but also highlights the minor role women played in that success. In current times women remain in the minority in ICAEW numbers and as partners in the Big 4 firms. Forecasts I create in this chapter reveal that women's minority status will be the case for many decades to come. Forecast dates of gender equality of the ICAEW and Big 4 partners are 2058 and 2070 respectively.

I also realize that the numbers provide evidence that the gender-neutral theories are unable to explain the lack of female partners in the UK accounting profession. Included in the gender-neutral theories is the concept of the pipeline effect (Kanter 1977). This advocates that when sufficient numbers of women enter the profession then given the appropriate time-lag, female partner numbers will eventually represent the gender composition of ICAEW membership. This chapter has proved this not to be the case. Not only do the numbers in this chapter disprove the pipeline theory but they also undermine the legitimacy of human capital theory (Becker 1962). Becker's theory advocates that human capital positively correlated with earnings and employment status and that an investment in human capital generates increased income and other 'economic variables' (Becker 1962: 10). The statistics in this chapter indicate that this has not been the case for female accountants who have increased their human capital by devoting time and money to education and professional training yet investment returns have not been as favourable as the yield generated by men investing the same amount of time and money.

Both the ICAEW and the big accounting firms have adopted the pipeline theory on which to base their explanations for the lack of women at partner level. Given that this chapter has indicated the ineffectiveness of such theories, then a redressed gender balance in accounting's hierarchy is unlikely to occur. The implication being that the costly equality initiatives and programmes funded by the profession as a whole are highly unlikely to be effective in their aim.

Whilst the numbers in chapter 9 undermine gender-neutral theories their support of the textual data in chapters 6 to 8 suggests strongly that the Ideal Worker is the cause of gendering in accounting

Chapter 10: Conclusions

10.1: Introduction

In this concluding chapter I consider a variety of issues. In section 10.2 I restate my research questions and briefly summarise the work I undertook. In section 10.3 I provide a short explanation of my key findings in the context of these questions. Section 10.4 offers some comments on the significance of the originality of this thesis. In section 10.5 I reflect on how I tackled the difficulties I encountered during the course of my work and what, with the benefit of hindsight, I might have done differently. Finally in section 10.6 I suggest future areas of research building on my work.

10.2: Questions addressed and work performed

An increasingly neo-liberal environment, dominant in both the UK and the US has been conducive to and reliant on the growth of the accounting profession. In such circumstances the UK accounting profession has grown significantly in size and influence since its humble origins in the nineteenth century. Such growth has been driven by an increasingly commercial approach by the big accounting firms, more in tune with capitalism than the professional care for clients' interests which characterized the earlier decades. In such an environment, female accountants have failed to perform as well as male accountants in terms of the most senior positions achieved and this is reflected in their prestige, power and pay. As I stated in section 1.3, the purpose of this thesis was to answer the following principal question:

How and through what mechanisms is accounting in the UK gendered?

Through this question I sought to critically assess what the operation of gendered discourses and practices inside the accounting firms revealed about the nature of accounting itself. I approached my principal question through the three subsidiary research questions.

My first subsidiary question engaged a longitudinal approach to the conundrum of gendering in accounting considering the period from 1870 to the 1970s and was

What is the genealogy of the current gender regime of the UK accounting profession?

Whilst it is evident that the contemporary accounting profession was gendered, what is less clear were the origins of the embedded processes and procedures which discriminated against women. The importance of determining the lineage of these processes was the insight it provided as to the profession's resilience to change despite fundamental transformations in surrounding society.

From the 1980s onwards the Big 4 have been key operators in the financial expansion of UK commercial markets, playing a central role in the construction and operation of regulatory arrangements, both nationally and globally. The significance of the Big 4's role in the broader context of accounting for the period from the 1980s until 2013 lead to my second question of:

What evidence is there that the current gendered hierarchy which characterizes accounting is sustained by embedded practices and processes in the profession and specifically the Big 4?

As a result of the commercial success enjoyed by the Big 4 they employed or trained the majority of UK chartered accountants during this period. Therefore their treatment of women was significant enough to impact the profession as a whole. Yet, despite equalities legislation and expensive initiatives and programmes to combat inequality, gendering of the Big 4 continued. This question considers the underlying reasons and covert methods by which Big 4 female accountants continually failed to meet the required criteria for partner. My third question provided a platform to consider the future of accounting if gendering factors remained unchanged.

Given its genealogy and current status, what is the prognosis for the gendered nature of the UK accounting profession?

This question focuses on the longevity of the historical processes which sedimented gender into accounting firms. As such I used this question to assess the extent and expected duration of the current gendered regime in the UK accounting profession. A consideration of the efficacy of the theories underlying both government and professional initiatives to encourage more women into leadership positions formed part of this final question.

Since its emergence in the 1870s, the UK accounting profession garnered increasing power and influence. Despite improvements in its socio-political status, the profession continued to be gendered. My thesis has investigated the conundrum of *de facto* discrimination in a *de jure* environment and I outline how I answered these research questions in my thesis.

In chapters 2 and 3 I set out the context of the history and nature of the accounting profession. I charted the relentless rise in the dominance and influence of the UK accounting profession aided by both the ICAEW and the state. State assistance awarded the accounting firms a virtual monopoly of the provision of audit services followed by immunity from financial penalties provided by limited liability partnership (LLP) status.

The big accounting firms were the architects of modern global regulatory mechanisms, which replaced traditional assumptions of professionalism with market laws of demand and supply. Benefitting from this, in 2002 the Big 4 emerged as aggressive, multinational corporations that rolled out homogenous business models in whichever economy or state they established an office.

Identity was fundamental to the accounting business model. Historically, the profession endorsed a particular image of the successful accountant which embraced a hegemonic masculinity. Whilst the construction of hegemonic masculinity evolved over time, the process by which a hierarchy of gender identities was established consistently placed the male, heterosexual, middle-class accountant at the top.

In chapter 3 I explicated how being a woman was incompatible with the identity construct of a successful accountant. Consequently, accounting discriminated against women generally when the profession first began in the nineteenth century. When eventually allowed access, female engagement was always couched in terms of a separate identity from the male worker. Before the equalities legislation female identity was compatible only with being a bookkeeper or a clerk. Post-equalities legislation, increased numbers of women

entered accounting but their identity was compatible with that of an employee rather than of a partner.

In chapter 4 I searched for an appropriate lens to view the conundrum of gendering. Rejecting the gender-neutral frameworks embraced by the Big 4 and ICAEW as inadequate, I turned to a novel perspective supplied by Acker's (1990) framework. Using her framework I advanced that accounting was a gendered profession as its structural processes and procedures were inherently biased and conspired to promote a dominant type of male as Ideal. A middle-class, heterosexual male unfettered by domestic responsibilities was one who most closely matched the Ideal Worker template in accounting. The embedding of gendered procedures in the organization to propagate the Ideal Worker made the construct invisible and hence difficult to contest and change.

In chapter 5 I set out the way in which I addressed my research questions using a mixed methods approach. Qualitatively I used a novel data source, the histories of the firms and accounting bodies, and uncovered the hidden processes of gendering through document analysis. Quantitatively I analysed numerical data to track female performance historically and created forecasts to contemplate the future gender profile of the profession and Big 4 partnership body.

In chapters 6 and 7 I used Acker's theoretical lens to interpret the empirical material. Through document analysis I found Acker's framework revealed the operation of a gendered subtext in accounting firms which indicated the origins and development of gendered practices and procedures which blight the current accounting profession. In so doing I addressed subsidiary question 1.

Using Acker's framework to aid document analysis in chapter 8, I uncovered evidence that the current gendered hierarchy which characterizes the Big 4 was nurtured by the processes and procedures embedded in the firms themselves. I found continuity of structures with earlier periods, despite changes in both legislation and societal attitudes. In so doing I addressed subsidiary question 2.

My quantitative analysis in chapter 9 utilised the limited statistical data in the public domain. Using such material, I set out the historical and current gendered state of the accounting profession. Building on the base numbers, I created forecasts of ICAEW membership and Big 4 partner gender composition. From this I was able to evidence the failure of the operation of the pipe-line theory and the ineffectiveness of human capital assumptions. The statistics allowed me to disprove the gender-neutral theories yet provided support and triangulation of the narrative data (chapters 6, 7 and 8) which suggest that the notion of the Ideal Worker in a gendered organization as being responsible for the current gendered state of accounting.

10.3: Key findings

My principal question focused on the sustained nature of gendering in the UK accounting profession. As such I went about answering it through three subsidiary questions. Firstly I considered the antecedents of current day gendering processes.

What is the genealogy of the current gender regime of the UK accounting profession?

An inspection of the profile of accountants who occupied the most senior positions indicated that the current gender regime in the UK accounting

profession favoured those who were male, middle-class and (presumably) heterosexual. An individual who matches such requirements was said to be the Ideal Worker and the accounting firms used these characteristics as benchmarks to create job descriptions and performance appraisals. By answering my first subsidiary question I uncovered why and by what means such gendered characteristics emerged and flourished for the period from 1870 to the 1970s.

I found that being male and middle-class were requirements which originated from the emergent phase of the profession when both gender and class were mechanisms of social organization. Both working-class men and women but only middle-class men engaged in paid employment. Accountancy was keen to emulate the more established professions which were middle-class enclaves and therefore accountancy kept the fledgling profession as male to signal its similarity to law and medicine. Until the First World War, the exclusion of women (middle and upper class) from the public space was largely achieved through the onerous demands of domesticity.

Freedom from such domestic responsibilities allowed the male, middle-class accountant to take command of the public space. This was essential in the early days when accountants were keen to propagate the need for accountancy services and networked to increase accounting's power with influential groups such as senior government officials, notables in civic society such as mayors, other professionals such as solicitors, and business connections such as bank managers. All members of the influential groups were both male and middle-class.

Whilst both World Wars were fundamental to the growth in power of the profession and the limited acceptance of middle-class women into paid employment, the construction of gender constrained work opportunities. A woman's foray into the world of work was viewed as temporary, before she resumed her rightful place at home nurturing her family and providing support to her male breadwinner. Therefore the roles that women were allowed to perform in accounting were aligned to their gendered characteristics and were predominantly nurturing and supportive. Women were encouraged into administrative roles supporting the male accountants or in a reduced technical role as bookkeeper or clerk. Due to their constructed position as support workers, women could never be viewed as natural leaders of an organization. Conversely the workers found at the top of the organizational hierarchy were always Ideal. Being male conveyed that the individual was rational, strong and capable of feats of workplace endurance.

Being apparently (at least) heterosexual meant that the Ideal Worker could dedicate his energies to commercial activities as his wife was at home, taking care of his and his family's needs. The presence of a wife devoted to family work was a badge of honour as this demonstrated the Ideal Worker's children were raised according to society's mores as well as showing compliance with contemporary religious requirements for a rationalised and ordered existence deemed necessary for securing personal salvation. Having a wife at home meant the early accountant could work as many hours as the job dictated, wherever and whenever.

The payment of premiums to obtain articles with a qualified partner in an accounting firm originated during the first fifty years of accounting's life and was

a function of the Ideal Worker's ability to commit unreservedly to long term paid employment. In later years, the premium payment was abandoned but the obligation for long term commitment was achieved through lower salaries at the start of an accountant's training contract. A lengthy working life meant that initial high costs involved in the training process were recouped. Gender constraints were both market and systems failures which were based on the socially-constructed and historically-developed roles of men and women.

My second subsidiary question involved a consideration of the role of the Big 4 firms in the perpetration of the current gendered state of accounting in the UK. To address this question I performed document analysis of the empirical material relating to the period from the 1980s to 2013.

What evidence is there that the current gendered hierarchy which characterizes accounting is sustained by embedded practices and processes in the profession and specifically the Big 4?

In subsidiary question 1, I identified that the Ideal Worker who benefitted most from the gendered regime which characterised contemporary accounting was male, middle-class and heterosexual. I uncovered the reasons why such attributes were considered important in the earlier years of the profession but what is intriguing is why and how such attributes continued to be nurtured by the Big 4 accounting firms. The Big 4 were ardent disciples and enablers of the capitalist way, yet their slavish devotion to the Ideal Worker confounded the profit maximising ethos of capitalism. Despite this, the Big 4 nurtured a business model which was predominantly androcentric resulting in an Ideal Worker who once again was male, middle-class and heterosexual.

The Big 4 embedded male-oriented standards of work through the '24-7' performance model. A requirement for leadership was unfailing availability to the organisation -- every hour of every day-- as well as total geographical mobility at all times. The combination of work and domestic responsibilities weighed more heavily with women than men, leaving women with a double burden. Despite significant progress in female employment and domestic help, women remained at the centre of family life and its accompanying time-sapping demands.

In addition, positions of leadership presupposed a linear career path, with no allowance for career breaks arising from maternity leave or child-rearing responsibilities. Whilst fatherhood was a cause to be celebrated in terms of enhanced promotional and financial prospects, and as a symbol of masculinity, motherhood negatively affected career trajectories. Some Big 4 firms delayed admission into partnership positions until the accountant was more mature, taking no account of female considerations of reproductive time constraints. The Big 4 organized their work requirements around these two tenets which ensured the successful accountant was usually male.

Gendering was further assisted by an additional practise embedded in the Big 4, the need to network. Increasing commercialisation of the accounting firms put the partners and senior managers under significant pressure to grow fee income through the sale of additional services to existing and new clients. This was largely achieved through referrals and recommendations arising from social networks. Women did not have the in-built system of contacts that men developed organically through homosocial and largely heterosexual masculine activities. Women also failed to have a similar range and depth of same sex-

mentors available to their male peers to advise and guide them through the vagaries of business life. Despite promoting an ethos of meritocracy, the Big 4 firms nurtured a culture which endorsed the male Ideal Worker through subliminal imagery and selective promotions which sent clear messages to the work force.

Many of the techniques I suggested as causes of gendering in accounting have been identified by other researchers. Whilst none of these observations were new, what was novel was my demonstration of how embedding the Ideal Worker in an organization's structures made the construct appear natural and hence more difficult to challenge (Lukes 1974) by those who failed to conform to its narrow boundaries; male, middle-class and heterosexual.

Finally I turned to consider the future of the accounting profession and I envisaged the future of my profession in gender terms through my final subsidiary question.

Given its genealogy and current status, what is the prognosis for the gendered nature of the UK accounting profession?

As a result of the socially-constructed and historically-developed roles of men and women working in the UK accounting profession, gender inequality continued to exist in both membership of the ICAEW and in the composition of the cadre of Big 4 partners. In 2013, women represented only 26% of total ICAEW membership and 14% of total Big 4 partners. A consideration of what the future looked like for women formed part of my thesis.

The number of female members of the ICAEW grew by 64% between 2000 and 2013. Yet the rate at which women were joining the Institute was slowing down, driven by the reduced number of female graduates applying to the ICAEW for training contracts. Using historical data as a base I found that parity of membership numbers of the ICAEW would occur in 2058, which was significantly later than forecasts made by earlier researchers.

I forecast a similar pessimistic outcome in the gender composition of partners in the Big 4. Women's membership of the ICAEW is a function of their educational achievements at degree and professional exam level. However, entry into the partnership of the Big 4 appears not determined by academic and technical achievements but through a more obscure process. Consequently women's promotion to the most senior level in accounting is constrained. Between 2003 and 2013, the percentage of female partners rose from 10% to only 14% despite the numbers of female members of the ICAEW rising by 40% in the same period. I demonstrated that the chance of a male accountant becoming a Big 4 partner was double that of a woman's. What is clear was that the increase in the number of female accountants was not itself sufficient to close the gender gap. Using linear projections of the historic trends in the number of female partners in Big 4 firms, I found that equity in partner numbers would not occur until 2070. The data was far in excess of the hopes expressed by the accounting profession.

The prognosis for a more egalitarian accounting profession, in terms of membership numbers and partner ratios, is pessimistic as long as the ICAEW and Big 4 firms rely on gender-neutral notions to resolve the issue of gendering. Such theories underscore their equality initiatives and training programmes, yet

my statistics suggest that the pipe-line effect simply does not work in terms of pushing women into senior positions in accounting.

Unless the current environment in which people progress to partner level is changed, the growth in female accountants will have a very marginal impact on women's representation in partnership numbers. Unless the root cause of gender inequity in accounting – the Ideal Worker construct -- is addressed, women's participation in positions of leadership in accounting will remain low over the next 50 years.

10.4: Originality of my research

As a consequence of my research, my contribution to knowledge of women and professional work is diverse. Theoretically my work makes a number of strong contributions, the first being the drawing of Acker's (1990) perspective into research on the accounting profession. The attraction of Acker's model is her multi-level approach which facilitates the uncovering of gendered processes operating in an organization. Feminist theory has had a limited usage in accounting enquiry to date and so my thesis shows the potential value of such perspectives. The use of feminist theory is particularly pertinent to gendering of the accounting profession as it enables the explication of power relations. As a consequence of this approach I uncovered reasons why accounting is so powerful and why hegemonic power is able to buck social trends towards greater equality.

A final theoretical contribution is my use of Acker's model which enabled it to be applied across a historical perspective. Consequently, Acker's somewhat chronologically static model of an organization was extended to a longitudinal

study of a profession. Acker (1990) developed the concept of an Ideal Worker from her observations of an organization during the 1980s. By abstracting Acker's original work and reconstructing the gendered processes as a fluid reflection of society of the time, I was able to successfully apply the model to a time span of almost 150 years.

This thesis has been innovative in the empirical material used. Throughout my thesis, but with particular emphasis in chapter 5, I highlighted the difficulties I encountered obtaining data. Over its lifetime, the accounting profession has gone to great lengths not only to deny access to its records but also to obscure or generalise any information it did make available. Therefore I turned to a novel source of data which has not been used in accounting or gendering research previously -- the authorized histories of the firms. This is my fourth contribution. It is of value because such histories are in the profession's own words, elucidating in an open way what was valued and what its values were.

Little academic work has been performed on the quantitative element of gendering in the accounting profession. Indeed one of the last pieces of academic research to use statistical analysis was in 1990 (Ciancanelli *et al* 1990). That study was much needed but the conclusions required updating due to the elapse of twenty five years. Consequently, this thesis makes a final contribution by extending the data series in the public domain and has brought the statistical portrait of women's participation in accounting up to date. The gathering of both descriptive statistics and large scale narratives to view the conundrum of gendering in the whole is rare. Thus, what might be regarded as an unconventional approach allowed me to use the complex minutiae of the narrative to enrich the perfunctory detail of the numbers.

10.5: Difficulties

No thesis is perfect or complete. The fundamental limitations on my work were caused by either a lack of data or restricted access to it. Whilst the longitudinal aspect of my study provided an interesting view of the development of gendered processes in the accounting profession, the documentary material I acquired was fragmented. With the benefit of hindsight, documents from one accounting firm would have provided a much more consistent analysis of the gendering processes. However, I overcame this restriction by securing material from a large number of sources and pieced together information from different firms and regional accounting bodies.

I found my progress further inhibited by a paucity of documentary evidence of women's work and experiences in accounting particularly for the hundred years from 1870 onwards. Processes of recording in the past tended to represent those with power hence the voices of women were often silent and the written sources that I needed to form the evidential basis of archival study were sadly lacking. I overcame this problem by supplementing the sparse material available in the UK with data from other countries in which gendering of the accounting profession had occurred in ways similar to the UK.

The quantitative analysis was fundamental to both my thesis and to me on a personal level. However the numerical material in the public domain was also incomplete and limited and meant that out of necessity I drew my data from a variety of sources. The different or unknown nature of the basis of compilation made any data collected difficult to analyse. I overcame such restrictions by

using the narrative and numerical data to critically analyse and support each other and by using the numbers for comparison or descriptive analysis only.

Finally, my own walk-on part in this larger story provided constant challenges to my work. At times, my Director of Studies berated me for 'ranting' as it became cathartic for me to give voice to my own experiences and frustrations. The process of learning to acknowledge those feeling and then use them judiciously in my scholarly work has been a significant part of my own learning processes.

10.6: Suggestions for further research

In the previous section I discussed how my work was impeded by a lack of data or access to it. This limitation suggests that further research is required in this area. Primary document analysis for a single organization would allow the processes and procedures which restricted female progress in a single accounting firm to be unravelled. This could be achieved by researching the archived documents Price Waterhouse deposited with Columbia University in the US in 2000.

A further interesting development in accounting knowledge would be a complete numerical picture of accounting's development and women's representation in those numbers. The current lack of quantitative data suggests that further research on ICAEW archival records would be beneficial.

The histories of the firm were always intended for a limited audience of like-minded individuals who had or currently were employed as an accountant.

However, as gender operates at multiple levels and in numerous spheres then the possibility of reinterpreting extant documentary evidence produced by the accounting profession could provide additional insight into how gendering

developed. Additional research of value would be to investigate further the histories of different accounting firms and accounting bodies (under the Financial Reporting Council (FRC) umbrella) to determine if they told the same story as those presented in this thesis.

Academic work on the history of women is more difficult to find in accounting. As I discussed in chapter 3, literature focuses on very narrow temporal time frames -- Anglo American sites from the 1990s onwards concentrating on women who entered the accounting profession in increasing numbers since the 1970s, and; the 'token' women who entered accounting in the early decades of the twentieth century. There has also been limited discussion of the role of history in the feminist accounting project, and there have been few opportunities for feminist accounting historians. My application of Acker's concept over a protracted period of time demonstrates its applicability to accounting histories of women. I would like to work on historical investigations of accounting through a feminist perspective and in so doing restore women to accounting history. Oral history could compensate for the absence of women from traditional sources (Haynes 2010; Haynes 2006b).

Being 'female' is but one identity – and increasingly seen in a contested binary contestation. The Ideal Worker approach could equally be applied to other identity constructs which affect the workplace, especially ethnicity and sexuality.

Similarly, another line of further inquiry is the application of Acker's model outside of the accounting firms and extending studies to the great numbers of women who perform calculative functions; such as bookkeepers and clerks. I am interested in applying the concept of the Ideal Worker to other professions

such as law or medicine or indeed to other occupations in which identity is of primary importance, such as the police force.

A final opportunity for new research includes arenas beyond the traditional workplace, where women had a presence in accounts such as voluntary organisations and welfare systems. Using Acker's framework in a longitudinal study would restore the knowledge of women involved in the calculative function before the passing of time results in this essential part of history being lost forever.

A personal note

This thesis started from my own experiences of working and qualifying as a chartered accountant in two of the largest accounting firms in the UK. My working life was the autobiography of my research question. I have been lucky enough to have had the time, resources and guidance to unravel and contextualise developments and events I lived through in my early working career.

What I have learned, apart from how to become a researcher, is that the accounting profession appears immune to socio-political change. Ideal Workers who have risen to power have achieved the most senior positions and are determined to protect and even enhance their auspicious positions. This has negative consequences for those who do not comply with such a construct. As a mother of three children, one boy and two girls, I appreciate that by luck of birth my son's career trajectory will look very different to that of his sisters if they decide to join the UK accounting profession.

Appendices

Appendix 1.1

UK Accounting Bodies

The six chartered accounting bodies which comprise the UK accounting profession, plus one other body that offers an audit qualification recognised by the Financial Reporting Council are:

Institute of Chartered Accountants in England and Wales (ICAEW)

Institute of Chartered Accountants in Scotland (ICAS)

The Chartered Institute for Public Finance and Accountancy (CIPFA)

Chartered Institute of Management Accountants (CIMA)

Association of Chartered Certified Accountants (ACCA)

Chartered Accountants Ireland (CAI)

The Association of International Accountants (AIA)

Source: FRC (2014)

Appendix 9.1

**Total, male and female membership numbers of the ICAEW
1988-2013**

Year	Total	Male	Female	Reference
1988	88,918	80,829	8,089	ICAEW 2015
1993	103,036	88,804	14,232	ICAEW 2015
1998	114,679	95,184	19,495	FRC (2004)
2003	125,643	99,258	26,385	FRC (2009)
2008	132,411	100,632	31,779	FRC (2009)
2013	142,334	105,327	37,007	FRC (2014)

Appendix 9.2

Female membership of the ICAEW (2001-2013)

Year	Female membership numbers	Annual change	% change per annum	% composite growth rate
2001	23,058	-	-	
2002	24,744	1,686	7.3	7.3
2003	26,385	1,641	6.6	7.0
2004	26,585	200	0.8	4.9
2005	28,122	1,536	5.8	5.1
2006	29,536	1,414	5.0	5.1
2007	29,956	420	1.4	4.5
2008	31,779	1,823	6.1	4.7
2009	32,328	549	1.7	4.3
2010	34,154	1,826	5.6	4.5
2011	34,616	462	1.4	4.1
2012	36,549	1,933	5.6	4.3
2013	37,007	458	1.3	4.0

Source: Female membership numbers FRC (2006-2014); annual change; % change per annum and % composite growth rate are author's calculations.

Appendix 9.3

Student members of the ICAEW (2001-2013)

Year	Total number students	Female students	% female students	% change in female students
2001	10,114	4,551	45	-
2002	9,648	4,342	45	-5
2003	8,694	3,912	45	-10
2004	8,910	3,920	44	0
2005	10,406	4,266	41	9
2006	11,680	4,789	41	12
2007	13,299	5,320	40	11
2008	16,165	6,628	41	25
2009	16,517	6,772	41	2
2010	17,653	7,061	40	4
2011	19,073	7,248	38	3
2012	20,037	7,614	38	5
2013	20,121	7,847	39	3

Source: Total number of students and female students FRC (2006-2014); % change in female students are author's calculations

Appendix 9.4

Big 4 partners (2003-2013)

Year	Number female partners	Total number partners	Percentage female partners	Source
2003	246	2,473	10	Accountancy (2003)
2004	264	2,351	11	Accountancy (2004)
2005	259	2,294	11	Accountancy Age (2005)
2006	279	2,331	12	Accountancy (2006b)
2007	296	2,477	12	Accountancy Age (2007b)
2008	309	2,495	12	Accountancy Age (2008b)
2009	380	2,727	14	Accountancy (2010)
2010	380	2,604	15	Accountancy (2012)
2011	405	2,717	15	Accountancy (2012)
2012	401	2,738	15	FRC (2013)
2013	397	2,741	14	FRC (2014)

Appendix 9.5

Big 4 partner forecast

Year	Number male partners	Number female partners	Number total partners	% male	% female
2014	2389	417	2806	85	15
2015	2435	438	2874	85	15
2016	2482	461	2943	84	16
2017	2530	485	3015	84	16
2018	2578	510	3088	83	17
2019	2628	536	3164	83	17
2020	2679	564	3242	83	17
2021	2730	593	3323	82	18
2022	2782	623	3406	82	18
2023	2836	655	3491	81	19
2024	2890	689	3580	81	19
2025	2946	725	3671	80	20
2026	3003	762	3765	80	20
2027	3060	801	3861	79	21
2028	3119	843	3962	79	21
2029	3179	886	4065	78	22
2030	3240	932	4172	78	22
2031	3302	980	4282	77	23
2032	3366	1030	4396	77	23
2033	3430	1083	4514	76	24
2034	3496	1139	4635	75	25
2035	3563	1198	4761	75	25
2036	3632	1259	4891	74	26
2037	3702	1324	5026	74	26
2038	3773	1392	5165	73	27
2039	3845	1464	5310	72	28
2040	3919	1540	5459	72	28
2041	3995	1619	5614	71	29
2042	4071	1702	5774	71	29
2043	4150	1790	5940	70	30
2044	4229	1882	6112	69	31

Appendix 9.5 continued on the next page

9.5 Big 4 partner forecast (continued)

Year	Number male partners	Number female partners	Number total partners	% male	% female
2045	4,311	1,979	6,290	69	31
2046	4,393	2,081	6,475	68	32
2047	4,478	2,188	6,666	67	33
2048	4,564	2,301	6,865	66	34
2049	4,651	2,420	7,071	66	34
2050	4,741	2,544	7,285	65	35
2051	4,832	2,676	7,508	64	36
2052	4,925	2,813	7,738	64	36
2053	5,019	2,958	7,978	63	37
2054	5,116	3,111	8,227	62	38
2055	5,214	3,271	8,485	61	39
2056	5,314	3,440	8,754	61	39
2057	5,416	3,617	9,033	60	40
2058	5,521	3,803	9,324	59	41
2059	5,627	3,999	9,626	58	42
2060	5,735	4,205	9,940	58	42
2061	5,845	4,422	10,267	57	43
2062	5,957	4,650	10,607	56	44
2063	6,072	4,889	10,961	55	45
2064	6,188	5,141	11,329	55	45
2065	6,307	5,406	11,713	54	46
2066	6,428	5,684	12,113	53	47
2067	6,552	5,977	12,529	52	48
2068	6,678	6,285	12,963	52	48
2069	6,806	6,609	13,415	51	49
2070	6,937	6,950	13,887	50	50
2071	7,070	7,308	14,378	49	51

Source: Author's calculations using CAGR detail from table 9.8

Appendix 9.6

ICAEW Membership forecast

Year	Men	Women
2014	106,282	38,218
2015	107,245	39,470
2016	108,217	40,762
2017	109,198	42,096
2018	110,188	43,475
2019	111,187	44,898
2020	112,194	46,368
2021	113,211	47,886
2022	114,237	49,454
2023	115,273	51,073
2024	116,318	52,745
2025	117,372	54,472
2026	118,436	56,255
2027	119,509	58,097
2028	120,592	59,999
2029	121,685	61,963
2030	122,788	63,992
2031	123,901	66,087
2032	125,024	68,250
2033	126,158	70,485
2034	127,301	72,793
2035	128,455	75,176
2036	129,619	77,637
2037	130,794	80,179
2038	131,980	82,804
2039	133,176	85,515
2040	134,383	88,314
2041	135,601	91,206
2042	136,830	94,192
2043	138,070	97,276
2044	139,322	100,460
2045	140,584	103,749
2046	141,859	107,146
2047	143,144	110,654
2048	144,442	114,277
2049	145,751	118,018
2050	147,072	121,882
2051	148,405	125,872
2052	149,750	129,993
2053	151,108	134,249
2054	152,477	138,644
2055	153,859	143,183
2056	155,254	147,871
2057	156,661	152,712
2058	158,081	157,712
2059	159,514	162,875

Source: Author's calculations using CAGR detail from table 9.7

Appendix 9.7

ICAEW Membership data 1877-2013

Year	Total	Male	Female	Reference
1877	154	154	0	Howitt (1966): 13
1880	587	587	0	Howitt (1966): 34
1881	1,185	1,185	0	Matthews et al (1998): 62
1885	1,371	1,371	0	Kitchen and Parker (1980): 2
1890	1,678	1,678	0	Howitt (1966): 34
1891	1,796	1,796	0	Matthews et al (1998) 62
1901	2,813	2,813	0	Matthews et al (1998) 62
1904	3,117	3,117	0	Kitchen and Parker (1980): 2
1911	4,391	4,391	0	Matthews et al (1998): 62
1919	ND	ND	1	Matthews et al (1998): 62
1921	5,642	ND	ND	Matthews et al (1998): 62
1931	9,666	ND	ND	Matthews et al (1998): 62
1939	13,473	13,393	80	ICAEW 2015
1941	13,694	ND	ND	Matthews et al (1998): 62
1945	13,332	13,227	105	Crompton and Sanderson (1990): 96 Matthews and Pirie (2001): 105
1951	16,079	ND	ND	Matthews et al (1998): 62
1955	18,772	18,590	182	Crompton and Sanderson (1990): 96
1957	20,124	ND	ND	Kitchen and Parker (1980): 2
1960	34,200	33,858	342	Crompton and Sanderson (1990): 96 Matthews and Pirie (2001): 105
1961	35,600	ND	ND	Matthews et al (1998): 62
1965	40,759	40,295	464	Crompton and Sanderson (1990): 96 Howitt (1966) : vi
1970	49,725	49,014	711	ICAEW 2015
1971	51,660	ND	ND	Matthews et al (1998): 62
1975	61,718	60,305	1,413	Crompton and Sanderson (1990): 96
1976	62,000	ND	ND	Crompton and Sanderson (1990): 92
1978	66,891	64,788	2,103	Ciancanelli et al 1990:128
1979	69,168	66,684	2,484	Ciancanelli et al 1990:128
1980	71,677	68,706	2,971	Crompton and Sanderson (1990): 96

Appendix 9.7 continued on the next page

9.7: ICAEW Membership data 1877-2013 (continued)

Year	Total	Male	Female	Reference
1980	71,677	68,706	2,971	Crompton and Sanderson (1990): 96
1981	73,781	70,403	3,378	Ciancanelli et al 1990:128
1982	76,077	72,162	3,915	Ciancanelli et al 1990:128
1983	78,231	73,702	4,529	Ciancanelli et al 1990:128
1984	80,263	75,060	5,203	Ciancanelli et al 1990:128
1985	82,135	76,419	5,716	Ciancanelli et al 1990:128
1986	84,543	78,064	6,479	Crompton and Sanderson (1990): 92 Matthews and Pirie (2001): 105
1987	88,602	79,832	7,270	ICAEW 2015
1988	88,918	80,829	8,089	ICAEW 2015
1989	91,762	82,532	9,230	ICAEW 2015
1990	94,938	84,378	10,560	ICAEW 2015
1991	97,720	85,953	11,767	ICAEW 2015
1992	102,281	88,664	13,617	ICAEW 2015
1993	103,036	88,804	14,232	ICAEW 2015
1994	105,888	90,283	15,605	ICAEW 2015
1995	108,158	91,428	16,730	ICAEW 2015
1996	110,446	92,562	17,884	ICAEW 2015
1997	112,145	93,381	18,764	ICAEW 2015
1998	114,679	95,184	19,495	FRC (2004)
1999	116,929	95,882	21,047	FRC (2004)
2000	118,771	96,205	22,566	FRC (2004)
2001	121,356	98,298	23,058	FRC (2007)
2002	123,719	98,975	24,744	FRC (2007)
2003	125,643	99,258	26,385	FRC (2009)
2004	126,597	100,012	26,585	FRC (2009)
2005	127,826	99,704	28,122	FRC (2009)
2006	128,416	98,880	29,536	FRC (2009)
2007	130,243	100,287	29,956	FRC (2009)
2008	132,411	100,632	31,779	FRC (2009)
2009	134,698	102,370	32,328	FRC (2014)
2010	136,615	102,461	34,154	FRC (2014)
2011	138,464	103,848	34,616	FRC (2014)
2012	140,573	104,024	36,549	FRC (2014)
2013	142,334	105,327	37,007	FRC (2014)

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